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PA-NATP **NEWS**



Volume 26, Issue 1

Spring 2014

President's Message



Well, Summer is just around the corner and vacations are in the front of everyone's mind. Why not combine a learning experience with your vacation get away this year? Both National and your PA State Chapter have been hard at work planning top notch education for you. The NATP National Conference in August will be held Monday the 11th thru Thursday the 14th in beautiful Orlando Florida. Why not take the family to the wonderful vacation spots there and at the same time take advantage of the great education being offered?

Be sure to read the article in this newsletter highlighting the education being offered this year by your PA Chapter. Your Board of Directors strives to bring you quality education at an affordable cost. We want the PA State Chapter to be your best "go to" resource for staying informed on State and Local tax issues. But in order to do that we need your help. Please let us know how the PA Chapter can best serve your needs. Get involved! Contact me or any of the Directors with your ideas and suggestions.

You are welcome to attend any of our Board of Director meetings, just to observe or to offer your help. Upcoming Board meetings will be held in State College at Damon's on Friday July 18th, in Cranberry Township the evening of Wednesday September 17th and at the Clarion Hotel in New Cumberland on Tuesday November 11th. Please feel free to contact any Director for further details.

With the constant changes occurring in our profession, I find my PA-NATP membership is one of my most valuable business assets.

Have an enjoyable summer and I hope to see you at one of our many events.

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.

2014 Calendar of Events

Note Date Revisions

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

July 18 Friday	Half Day Seminar – Real Estate Ownership Issues & Debt Cancellation Damon’s Grill, State College Board of Directors Meeting
<i>August 11 – 14 Mon - Thur</i>	<i>NATP National Conference Marriott World Center, Orlando, FL</i>
August 21 Thursday	Half Day Seminar – HSA’s/HRA’s, Sole Proprietor Complications Holiday Inn, Grantville
September 17 Wednesday	West Seminar: Intermediate S-Corps Board of Director’s Meeting, Evening Regional Learning Center, Cranberry
September 18 Thursday	Western PA Working Together Regional Learning Center, Cranberry
October 1 Wednesday	PA RCT-101 Seminar Heritage Hotel, Lancaster
<i>October 27 & 28 Mon & Tue</i>	<i>Essential 1040 & Beyond 1040 Workshops Mechanicsburg</i>
<i>November 3 & 4 Mon & Tue</i>	<i>Essential 1040 & Beyond 1040 Workshops Monroeville</i>
<i>November 5 & 6 Wed & Thur</i>	<i>Essential 1040 & Beyond 1040 Workshops Erie</i>
*November 5 – 7 * Wed - Fri	Board of Director’s Meeting PA-NATP Annual Conference & Membership Meeting Clarion Hotel & Conference Center, New Cumberland
<i>November 17 & 18 Mon & Tue</i>	<i>Essential 1040 & Beyond 1040 Workshops Lancaster</i>
<i>November 19 & 20 Wed & Thur</i>	<i>Essential 1040 & Beyond 1040 Workshops Essington</i>
<i>July 20 - 23, <u>2015</u> Mon - Thur</i>	<i>NATP National Conference New Orleans</i>

Welcome New Members

The Pennsylvania Chapter is thrilled to welcome these new members.

December		January	
Edward Peter Caine, CPA CFF CITP CGMA	Bryn Mawr	Nicholas Roczko, CPA	Cheswick
Suzette Case, RTRP	Carlisle	John Joseph Molinaro, RTRP	Coraopolis
Zachery James Buterbaugh	Conestoga	Vivian Wentzel	Fleetwood
Gerald Shehan	Dover	Jeffrey Horrow	Lafayette Hill
Norma S Mottershead	Downingtown	Elizabeth Mammina-Dincher	Lancaster
Joseph J Rossi	Easton	Mary Speicher, RTRP	Robesonia
Mary Dylewski, EA	Erie	R J Micsko, Jr MSTAX RTRP	Schwenksville
Amanda M Malek, RTRP	Honey Brook	Frank Keshvari, CFE	State College
Sharon A England	Lancaster	Faith Swanson	Warriors Mark
Rudy Shaffer, CPA	Manheim	February	
William E Tinsman, Jr	Matamoras	Joshua Fallenstein	Athens
Elizabeth Grabel-Fassinger	Meadville	Ed Rebitch, CPA	Delmont
Sandra L Colosimo, EA	New Ringgold	Kelly Kaecher	Pittsburgh
Linda Williams	Philadelphia	Andrew T Giambalvo	Tannersville
Laura A Fickley	Pittsburgh		
Mirela De Souza	Stroudsburg		
March		April	
Terry Christman, CPA	Allentown	Earlene E Clark, CPA	Ambler
Rosa Morrison	Eighty Four	Thomas Small	Levittown
Patricia Forsythe, EA	Fairfield	Rebecca D Raymond, EA MSA	Lock Haven
Sherry Frederici	Montrose	Christianne Kapps	Philadelphia
Evelyn Woods, EA	Philadelphia	Diane Woodruff	Philadelphia
		Anthony Whitted	Rochester
		Anna Antohin	Warminster
		Rebecca Shultz, RTRP	Waynesboro

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 Patti Blum at widders5@windstream.net or any Board member whose contact information can be found at the end of this newsletter.

2014 PA-NATP Live Education Line-Up

The Pennsylvania Chapter of NATP is pleased to announce the details of its 2014 live education events. A variety of topics has been chosen that we hope will appeal to our members. Everyone is encouraged to attend as many sessions as they possibly can. These interesting and informative events will be presented by experienced instructors who are well acquainted with their topics. As always reference material will be provided with plenty of time allotted for questions and answers. In choosing the locations for these events, we looked for venues that can be conveniently reached and we have attempted to insure that no member will need to drive more than a couple of hours to reach at least one of the sites.

The first event of 2014 will be held on Friday, July 18th in State College at Damon's Grill. This half-day seminar will feature two topics: The first, Real Estate Ownership Issues, will provide the tax professional with an understanding of issues of concern to owners of personal and investment-use real estate, including basis, forms of ownership, mortgage interest, property taxes and other deductions. The second topic is Foreclosures and Debt Cancellation. When a foreclosure occurs, the result is a deemed sale of the property. If the creditor cancels the debt, the debtor may or may not be required to recognize income. This course guides the tax professional through the rules for foreclosures explaining how to include or exclude income from debt cancellation on the debtor's tax return and explores the effect of excluding cancelled debt on the taxpayer's other tax attributes.

The second event, another half-day session, will occur on Thursday, August 21st at the Holiday Inn in Grantville. Again, 2 topics will be offered. The first course examines HSA's & HRA's, who qualifies to contribute to these beneficial accounts and how contributions and distributions are reported on a tax return. How the Affordable Care Act has affected these programs will also be covered. Next, the complications that can arise with sole proprietorships will be reviewed. While sole proprietorships are the most basic form of a business, complexities can exist. This course examines various complications that can occur with a sole proprietorship, including the sale of business assets, the tax implications of hiring a member of the sole proprietor's family, reporting a sole proprietor's retirement contribution and identifying loss limitations that apply to sole proprietors.

A full-day event is scheduled for Wednesday, September 17th at the Regional Learning Alliance in Cranberry. This intermediate level course is a hands on workshop designed for tax professionals who want to expand their tax practice by preparing S corporation returns. The instructor will conduct a line by line review of Form 1120S and certain accompanying schedules. The following day, on Thursday, the 18th, the ever popular Western PA Working Together Workshop will be held at this same location.

Another full-day seminar will be offered on Wednesday, October 1st at the Heritage Hotel in Lancaster. The topic of this presentation will be the preparation of the PA RCT-101 with the focus being on the Single Member LLC. Members with issues related to this subject are encouraged to email their concerns to the course instructor prior to the class at Denise@mainstreettaxandaccounting.com

The final education event of the year will be the Annual Conference on November 5-7 at the Clarion Hotel & Conference Center in New Cumberland. At this time, details for this event are still being finalized but topics will include a comprehensive discussion of the Affordable Care Act and an update on 2014 changes to PA Personal Income Tax.

Complete details including CPE and registration information for these events can be found on our [website](#). We hope you will support your Chapter by attending at least one of these live education offerings. These events are a great opportunity to acquire beneficial knowledge and to network with fellow Pennsylvania tax professionals.

2014 BRINGS MULTIPLE CHANGES TO FIDUCIARY RETURNS AND REPORTING REQUIREMENTS

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

Act 52 of 2013 brought about many changes to Pennsylvania personal income tax law effective for tax years beginning after Dec. 31, 2013. Many of those changes impacted fiduciary (estate or trust) reporting requirements. As a result, the PA-41, Fiduciary Income Tax Return, the corresponding instructions and several related schedules and their instructions must be revised.

To enable taxpayers and tax professionals to file short period returns for tax years beginning in 2014, the department has developed the 2014 forms earlier than in previous years. However, the 2014 PA-41 forms and instructions will only be available upon request until all 2014 personal income tax forms and instructions are made available in January 2015. To obtain the 2014 PA-41 forms and instructions, call the Bureau of Individual Taxes Director's Office at 717-787-8346.

Following is a summary of the changes to the 2014 PA41 forms, instructions, and reporting requirements:

- Pennsylvania withholding is now required on PA source income distributed/distributable to nonresident beneficiaries.
- A new line, Line 11, Tax Withheld for Nonresident Beneficiaries, and corresponding instructions have been added to the PA-41 to show the amount of tax now required to be withheld on PA-source income distributed to nonresident beneficiaries by an estate or trust.
- New definitions were added for nonresident beneficiary, resident beneficiary, person, Pennsylvania-source income, nonresident estate and nonresident trust.
- Several new or revised filing requirements were also added as follows:
 - A nonresident estate or trust with a resident beneficiary is required to file a PA-41.
 - A copy of federal Form 1041 return is now required to be included with the PA-41.
 - The estate or trust's fiduciary or trustee is required to keep an accurate list of beneficiaries.
 - An estate or trust that fails to file a PA-41 or PA-41 Schedules RK-1 or NRK-1 is subject to a \$250 penalty for each failure.
- The Estate or Trust Identification Change oval on Page 1 of the PA-41 and the corresponding instructions for the oval were removed.
- A new schedule, PA-41 Schedule N, and corresponding instructions have been created. Changes to the instructions were made for PA-41 Schedules DD, NRK-1 and RK-1 to reflect the addition of PA-41 Schedule N.
- Additional instructions were added for amended returns with respect to changing residency status of an existing trust.

The resident credit for taxes paid to other states or countries is now only available as a credit for taxes paid to other states where state is defined as a state of the U.S., the District of Columbia, the Commonwealth of Puerto Rico and any territory or possession of the U.S. The credit for taxes paid to foreign countries is no longer permitted as a credit against a personal income tax liability.

PENNSYLVANIA EARNS TOP HONORS FOR TAX ADMINISTRATION

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Harrisburg – Governor Tom Corbett's promise to make the Pennsylvania tax appeals process more objective and taxpayer-friendly, led to the Council on State Taxation (COST) this week naming Pennsylvania as the "most improved" state in the nation -- vaulting from a "D" rating to an "A-" in its most recent tax administration scorecard.

"This acknowledgement underscores the importance of tax appeals reform and highlights the victory we accomplished for Pennsylvania taxpayers," said Governor Corbett. "We have made significant changes over the last few years that make the appeals process more fair, more transparent and more accountable to the taxpayers of Pennsylvania."

Key changes impacting Pennsylvania's improved COST ranking include restructuring the Board of Finance and Revenue within the Treasury department to better address tax appeals functions independently and impartially, and 2012 legislative changes designed to reduce issues that result in tax appeals and make the appeals process more fair and less cumbersome for taxpayers.

Peter Calcara, Vice President of Government Relations for the Pennsylvania Institute of Certified Public Accountants, called Act 52 of 2013, which restructured the Board of Finance and Revenue, "the most significant reforms in Pennsylvania's tax administration process in more than 20 years." When the reform takes effect in April, it will replace the current six part-time members of the board with three full-time, independent tax professionals.

Since Governor Corbett took office, the Department of Revenue has worked with the Pennsylvania Chamber of Business and Industry and the Pennsylvania Institute of Certified Public Accountants to draft and win support for legislative solutions improving the tax appeals process.

"Governor Corbett came into office determined to improve government and taxpayer services, and we at the Department of Revenue focused our resources to deliver on the Governor's commitment," said Revenue Secretary Dan Meuser. "The significant improvement in our ranking is a result of the hard work and dedication of the people of the Pennsylvania Department of Revenue."

Prior to achieving legislative reform, beginning in 2011, the Department of Revenue implemented a number of administrative improvements to the tax appeals process that streamlined operations and improved taxpayer service. Most notably, the Department began considering requests for compromise in cases where the compromise illustrates doubt regarding liability and/or it promotes effective tax administration. This change allows taxpayers an opportunity to resolve tax appeals in a matter of weeks, rather than endure a potentially costly process that could last years.

In addition, the department waived for taxpayers with good credit the requirement to file a costly appeal bond before an assessment can be challenged, eliminating a potential "pay-to-play" obstacle to achieving a fair result.

"I thank Secretary Meuser and others at the Department of Revenue for their leadership on this issue," said COST president and executive director Douglas L. Lindholm. "The scorecard evaluates the state's statutory framework, and we realize that legislative change of this magnitude requires a great deal of effort and commitment on behalf of taxpayers and tax administrators alike."

About COST: The Council on State Taxation is the premier state tax organization representing taxpayers. COST is a nonprofit trade association consisting of over 600 multistate corporations engaged in interstate and international business. COST's objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities.

NEW BOARD OF FINANCE AND REVENUE EXPECTED TO IMPROVE TAX APPEALS PROCESS

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

Act 52 of 2013 established a "new" Board of Finance and Revenue, (BF&R) which will be in place soon to hear tax appeals.

Taxpayers dissatisfied with decisions they receive from the Department of Revenue's Board of Appeals can appeal those decisions to BF&R. BF&R provides an opportunity to resolve the dispute before a taxpayer must appeal the dispute to Commonwealth Court.

The new BF&R consists of three board members: two appointed by the Governor and confirmed by the Senate, plus the state Treasurer (or the Treasurer's designee), who serves as board chairman. Previously, BF&R consisted of six members: the Treasurer, the Auditor General, the Attorney General, the Governor's General Counsel, the Secretary of Revenue and the Secretary of State. By having the new board members appointed by the Governor and confirmed by the Senate for a fixed term, BF&R will be more independent from the Department of Revenue.

By statute, each board member must: 1) be a U.S. citizen; 2) be a Pennsylvania resident; 3) be an attorney or certified public accountant; 4) have at least 10 years of experience in a position requiring substantial knowledge of Pennsylvania tax law; and 5) devote full time to the duties of the office, not engaging in any other gainful employment or business nor hold another office or position of profit.

Under the new statute, both the taxpayer or their representative and the Department of Revenue are entitled to present oral and documentary evidence to BF&R in support of their positions. Moreover, board members and staff are prohibited from engaging in ex parte communications with the petitioner or the Department of Revenue regarding the merits of any tax appeal pending before BF&R. Likewise, any submission to BF&R from the petitioner or from the department must also be provided to the other party.

BF&R is now specifically authorized to establish procedures to facilitate the compromise settlement of issues on appeal. A compromise settlement may be ordered by BF&R only with the agreement of both the petitioner and the Department of Revenue.

In another substantial change from prior board practice, all BF&R decisions are required to be published on a publicly accessible Internet website. Before being published, however, the decisions must be redacted to remove certain confidential information.

In February, Governor Corbett nominated attorneys David R. Kraus and R. Scott Shearer to serve as Board members. In April, the state Treasurer announced attorney Jacqueline A. Cook as the Treasurer's designee and chairman of BF&R. On May 6, the Pennsylvania Senate confirmed the Governor's nominees who then were immediately sworn in and began reviewing taxpayer appeals.

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@windstream.net. The application deadline is June 1 however the committee will collect the documentation throughout the year.

REVENUE DEPARTMENT INSTITUTES NEW PERSONAL INCOME TAX SECURITY PROGRAM FOR THE 2014 INCOME TAX FILING SEASON

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Beginning with the 2014 income tax filing season, the department is instituting new security measures to identify and intercept fraudulent refund filings. As part of this initiative to ensure refunds are issued only to their rightful owners, taxpayers may be asked to confirm their identities before refunds are issued.

In such cases, the taxpayer will be contacted by the department by way of a letter sent to the address on the taxpayer's personal income tax return. The letter from the department will instruct the taxpayer to call a designated number, where the taxpayer will speak to a representative of a company the department has partnered with for its expertise in identity verification. The taxpayer will be asked to provide answers to questions to verify identity.

Taxpayers who receive this identity validation notice will authorize release of their refunds sooner if they follow the instructions for verifying identity provided in the notice. The department processes about 6 million personal income tax returns annually, paying nearly 2 million refunds totaling more than \$450 million. The department routinely reviews personal income tax refund requests and makes adjustments to reduce or deny refunds in cases where it's determined the refund is erroneously calculated or fraudulently claimed.

Legislation passed in 2012 authorizes the department to enter into benefits-based procurements. The department is leveraging this authority by partnering in this identity validation effort with Revenue Solutions, Inc., a company with experience in fraud identification and access to advanced analytical, technological and data tools beyond the department's resources.

RSI's compensation is directly tied to their performance in preventing fraudulent refund payments that otherwise would have gone undetected. This initiative is anticipated to save taxpayer dollars in the form of denied refunds and reduce identity misrepresentation on income tax returns in the future.

Fast Fact

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The average statewide property tax reduction for each household, funded by slots gaming, is expected to be about \$200 again this year.

DEPARTMENT OF REVENUE: TAX ADMINISTRATION AND ADVOCACY

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The Department of Revenue's mission is to fairly, efficiently and accurately administer the tax laws and other revenue programs of the commonwealth in order to fund necessary government services. Through fair and equitable tax collection and the sale of Lottery tickets, the Revenue Department provides about \$33 billion each year to be spent from the General Fund, Motor License Fund, Gaming Fund and Lottery Fund.

Governor Corbett pledged not to raise taxes, instead focusing on tax reforms that will generate new revenue through economic growth and tax fairness rather than additional burden on the businesses and families of the commonwealth. By working now to make Pennsylvania a more attractive place for companies to build and grow their businesses, tax reform will grow jobs, personal incomes, state gross domestic product and tax revenues in the long-run.

Highlights of tax administration accomplishments and legislative priorities include:

Business Tax Reform

- **Eliminating the capital stock/foreign franchise tax** in 2016 puts an end to Pennsylvania's role as one of a minority of states in the nation to tax both business income and business assets. By continuing the phase-out of the CSFT, Governor Corbett will finally eliminate a long-standing job inhibitor.
- **Eliminating the inheritance tax for family farmers and small, family-owned businesses** means Pennsylvania farmers and entrepreneurs can now pass their farms and small family businesses on to heirs without worrying they will have to pay steep "death taxes" to keep them in the family.
- Also a benefit for small businesses, the **start-up business deduction** allows new businesses to deduct up to \$5,000 of start-up costs from taxable income as an incentive for entrepreneurs to create small businesses and invest these savings into equipment needed to be successful.
- By **moving to a 100 percent single sales factor**, Pennsylvania now has a corporate tax structure that encourages businesses to locate within the commonwealth because their tax burden is not increased by having employees or property in Pennsylvania.
- The adoption of **market sourcing for services** complements the 100 percent single sales factor for tangible goods and benefits Pennsylvania service companies by not taxing income from services performed out-of-state.
- **Raising the cap on net operating loss deductions** for corporate net income tax – from \$3 million or 20 percent of income to \$5 million or 30 percent of income – will attract technology, bioscience and research companies, as well as large manufacturers to Pennsylvania.
- **100 percent bonus depreciation** is a business friendly interpretation of tax law benefitting more than 100,000 corporate taxpayers, allowing for greater capital investment and encouraging further economic growth. The initiative is revenue neutral in the long-run, but lowered tax burdens in the short-term for the business sector and signaled that Pennsylvania is serious about supporting its job creators.
- In **repealing the corporate loans tax**, Governor Corbett ended an unjust burden placed on small businesses without access to traditional forms of lending that take loans to grow or simply pay regular business expenses.
- In the interest of fair and equitable tax administration, the **expense deductions add-back provision** signed into law in 2013 ensures corporations doing business in Pennsylvania pay their fair share in corporate taxes. This law is a fair and responsible approach to addressing a corporate tax loophole, as evidenced by its bipartisan support.
- Preserving, enhancing and creating **tax credits** to incentivize business investment and growth is a priority for Governor Corbett, who increased and made permanent the Research & Development Tax Credit and developed a one-of-a-kind Pennsylvania Resource Management Tax Credit to inspire the petrochemical industry to establish itself and grow in Pennsylvania. The PRM tax credit encourages creation of an ethane cracker facility in Beaver County that would create 10,000 construction jobs and more than 10,000 positions in spinoff production and manufacturing industries across Pennsylvania.

Continued on next page

TAX ADMINISTRATION AND ADVOCACY

Continued from previous page

E-Commerce Sales/Use Tax Fairness

- By clarifying existing sales tax law and educating e-commerce retailers about their sales tax obligations, the department achieved substantial compliance from remote sellers with Pennsylvania nexus that became licensed and began collecting sales tax. It's simply a matter of fairness under the existing law, and it's essential that both e-commerce retailers with nexus and brick-and-mortar stores in Pennsylvania, many of which are small businesses employing thousands of Pennsylvanians with retail jobs, are treated equally.
- Individuals were also educated about use tax and provided a simple, annual use tax reporting and payment option with the PA-40 personal income tax return.

Appeals Reform

- Following administrative improvements to the tax appeals process that streamlined operations and improved taxpayer service in 2011 – including the ability of the Board of Appeals to accept and negotiate compromises – the department achieved legislative appeals reform in 2012 that capitalized on national best practices to implement taxpayer friendly changes designed to reduce issues that result in appeals and make the appeals process more fair for taxpayers.
- Peter Calcara, Vice President of Government Relations for the Pennsylvania Institute of Certified Public Accountants, called Act 52 of 2013, which restructured the Board of Finance and Revenue, “the most significant reforms in Pennsylvania’s tax administration process in more than 20 years.” The reforms replace the current six part-time members of the board with three full-time, independent tax professionals in order to better address tax appeals functions independently and impartially.

Enhanced Enforcement

- The **Enhanced Revenue Collections Account** has proven extremely successful, as these dollars dedicated to enhanced enforcement efforts, additional audits and more scrutinized evaluation of tax refund requests is providing ten-fold returns on investment.
- The 2012 authority for **Administrative Bank Attachment** now allows the department to freeze, then access the bank accounts of businesses and the individuals responsible for them, to satisfy tax delinquencies that can't be addressed through wage garnishment. This tool will be effective in recovering stolen trust fund taxes – like sales tax collected from customers and employer withholding collected from employees – not remitted to the state by businesses.
- The ability to enter into **performance-based procurements** now allows the department to enter into contracts that pay based upon contractor performance. Pennsylvania now joins the majority of states that have such contingent-fee procurement options, which allow Revenue agencies to minimize investment risk and pay a percentage of tax collections based upon benefits realized by the state.

Integrated Tax System

The ITS is being designed to provide an IT infrastructure that will better support and facilitate enhanced revenue collection, improved customer service, increased efficiencies and more equitable tax administration. The ITS will eliminate the risk of system failure, replace information silos with a holistic view of taxpayers and facilitate improved tax collection. An integrated tax system will also allow the Department of Revenue to reduce administrative costs, respond quickly to changes in tax laws, better enforce tax laws and improve overall taxpayer service. Enhanced accessibility, streamlined and simplified processes and improved communication with stakeholders will allow the Department of Revenue to provide superior customer service and facilitate the revitalization of PA's economy. The department achieved a milestone in this project in March 2013, with the deployment of the corporation taxes into ITS.

TAXPAYERS ENCOURAGED TO EXPLORE "WHERE'S MY REFUND?" ONLINE

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

Harrisburg – With the April 15 personal income tax deadline behind us and many Pennsylvania taxpayers awaiting refunds, the Revenue Department today reminded taxpayers of the "Where's My Refund?" tool available on the department's website.

The "Where's My Refund?" tool allows taxpayers to check the status of their refund online. To check the status of a refund online, a taxpayer should have the primary Social Security number listed on the return and exact refund amount available, then visit www.revenue.state.pa.us and select "Where's My Refund?" under the online services tab.

Information on electronically filed returns is available within a day or so of a successful e-file submission. Taxpayers who file paper returns should allow six to eight weeks from the date the return was mailed before checking the status of refunds.

For more information about personal income tax refunds and other state tax issues, visit www.revenue.state.pa.us.

DID YOU KNOW? CHIP PUTS HEALTH COVERAGE WITHIN REACH FOR ALL UNINSURED KIDS AND TEENS

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

For self-employed entrepreneurs and those in small businesses, it can be challenging to find affordable, quality health insurance for their families. In Pennsylvania, health coverage for uninsured kids is well within reach, as Pennsylvania's Children's Health Insurance Program (CHIP) covers uninsured kids and teens in Pennsylvania who aren't eligible for Medical Assistance.

CHIP is supported by leading health insurance companies that offer quality, comprehensive coverage, and the program covers routine checkups, prescriptions, hospitalization, dental, eye care and more.

Most kids receive CHIP for free, while others receive the same benefits at a low cost. Parents can apply anytime for CHIP; there's no enrollment timeframe or waiting period.

If you, your clients or customers are in need of health insurance, you are encouraged to explore CHIP by visiting CHIPcoversPAkids.com or calling **800-986-KIDS**.

The Financial Page

PA-NATP Profit & Loss January 1 thru May 13, 2014		Expense	
Income			
Incentive Dues	\$ 485.86	Administration	
Member Dues	4,037.00	Credit Card Fees	\$ 73.26
Total Dues	\$ 4,522.86	Bank Fees	115.59
Interest	.29	Office Supplies	21.19
Printed Materials		Postage	23.94
Handouts	420.00	Telephone	39.56
PA Books	420.00	Website	102.80
Total Printed Materials	840.00	Miscellaneous	79.94
Total Income	\$ 5363.15	Total Admin. Expense	\$ 456.28
		Board of Directors	
		Conference Calls	157.47
		Meals	129.55
		Meeting Fees	320.00
		Mileage	840.56
		Total BoD Expense	1,447.58
		Committees	
		Education	44.11
		Newsletter	
		Editor	200.00
		Postage	9.90
		Printing	28.62
		Total Newsletter	238.52
		Printed Material Exp	
		Sales Tax	7.29
		Refunds	15.00
		Total Expense	2,208.78
		Net Income	\$ 3,154.37



Classified Advertisements

Tax Forms, Schedules and Worksheets

Over my 40+ years as a tax professional I've developed a collection of over 30 forms, schedules and worksheets that have proven helpful in my practice. Some are given to clients to help them provide me with information; some are used as memos to back-up items reported on returns; others are used as attachments to the 1040. I offer this compilation to PA-NATP members for \$4.50 (a 25% discount)! The package is sent as a Word document email attachment so you can customize them. Send \$4.50 and your email address to – T&A Inc, PA-NATP Offer, PO Box A, Hawley, PA 18428

Classified advertisements are offered here solely as a service to our members. PA-NATP neither endorses nor makes any warranty as to the suitability or performance of any goods or services advertised herein.

PA-NATP NEWS Advertising Space Available

Your ad on these pages can reach 1200 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:

Kathryn Bowman
64 Crestview Dr
Lebanon, PA 17042

Send ads to the newsletter editor:

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

2014 PA-NATP Board of Directors

(nn) denotes term expiration date

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