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# PA-NATP NEWS



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Autumn 2014

## President's Message



Wow, the leaves are falling and the holidays are rapidly approaching. Where did the summer go? When I think of fall, I think of "education" season. This is when we start gearing up for the tax season and learning about all the latest changes. It is also the time to renew your PTIN and to check to be sure all your CPEs have been recorded under your PTIN. This can all be done online at [www.IRS.gov/ptin](http://www.IRS.gov/ptin).

There is no better place to get your CPE's than from NATP and your state chapter. The PA-NATP Board of Directors has worked hard all year to bring you quality education at an affordable price. On November 6th and 7th your state chapter will hold its Annual Membership Meeting and Conference. John Sheeley, EA, a nationally recognized instructor, will teach the ins and outs of The Affordable Care Act (ACA). Also on hand will be David Braden, CPA, assistant to the Director of the Pennsylvania Department of Revenue, who will update us on all the changes to Pennsylvania's Personal Income Tax. We hope you will join us at the Annual Conference in New Cumberland.

If you are an unenrolled preparer, now is also the time to enroll in the IRS's new Annual Filing Season Program. AFSP participants will be included in a public database of return preparers scheduled to launch on the IRS website by January 2015. This directory will include the name, city, state, zip code, and credentials of all AFSP – Record of Completion holders as well as attorneys, CPAs, EAs, etc. NATP can provide you with all the details and help you prepare to meet the requirements of this voluntary program. Go to [natptax.com](http://natptax.com) and click on the [Annual Filing Season Program](#) link.

Happy Holidays and a prosperous tax season to everyone,

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

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

<i>November 3 &amp; 4 Mon &amp; Tue</i>	<i>Essential 1040 &amp; Beyond 1040 Workshops Monroeville</i>
<i>November 5 &amp; 6 Wed &amp; Thur</i>	<i>Essential 1040 &amp; Beyond 1040 Workshops Erie</i>
<b>November 5 – 7 Wed - Fri</b>	<b>Board of Director’s Meeting PA-NATP Annual Conference &amp; Membership Meeting Clarion Hotel &amp; Conference Center, New Cumberland</b>
<i>November 17 &amp; 18 Mon &amp; Tue</i>	<i>Essential 1040 &amp; Beyond 1040 Workshops Lancaster</i>
<i>November 19 &amp; 20 Wed &amp; Thur</i>	<i>Essential 1040 &amp; Beyond 1040 Workshops Essington</i>
<i>July 20 - 23 <u>2015</u> Mon - Thur</i>	<i>NATP National Conference Hilton New Orleans Riverside</i>
<i>August 9 – 12 <u>2016</u> Mon - Thur</i>	<i>NATP National Conference JW Marriott Indianapolis</i>

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### Did You Miss a PA-NATP Live Education Event?

The PA Chapter has available for sale the text from its RCT-101/LLC Seminar as well as the PA Dept. of Revenue’s Fall Tax Seminar Handbook.

The RCT-101 text is \$60; the Fall Tax Seminar Handbook is \$30.

Go to our website [panatptax.com](http://panatptax.com) and click on the order form link.

**Orders must be received by Jan 20<sup>th</sup> 2015**

## Welcome New Members

The Pennsylvania Chapter is pleased to welcome these new members.

August		September	
Gary Gleckner	Canton	Gina M Burk	Altoona
Linda Fleming	Clymer	Isaac Scott	Aston
Juliana Madaki	Coraopolis	Robert S Ferenchak	Atlantic
Alicia M Jones, ERO RTRP	Easton	Heather Kebert	Carlton
Anatoly Vysotsky	Ephrata	Scott Eckess, EA	Clearfield
Ryan Zippie	Hermitage	Nancy A Wood, CPA	Collegeville
Samantha Taft	Knoxville	Arlene Wilson	Collingdale
Kimberly Arthur-Tressler, RTRP	Mechanicsburg	Olha Kluka-Diesel	Creamery
Christie Ann Swartz	Mechanicsburg	Kathleen Atkinson, EA	Doylestown
Taylor James Keitt	Philadelphia	Nick Buccigrossi	Export
Walter Moyer	Philadelphia	Dean Shaw	Glenside
Susan Robinson	Philadelphia	Allen Ellerbe	Haverford
Joey Lynn Carlino-Gatto	Sharpsburg	Helen Christine Winkelblech, EA	Hawley
		Stephen Durdock, RTRP	Lansdale
		Howard L Schwartz, JD MBA	Linwood
		James J Merante, EA	Monroeville
		Sharon L Smiles	Monroeville
		Dewey L Miller	Myerstown
		Claire Lane	Philadelphia

## 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 Chapter Bylaw Changes Proposed*

One of the items on the agenda for the 2014 Annual Membership Meeting in New Cumberland in November will be a vote on proposed amendments to the chapter bylaws. The bylaws were last updated in Nov. 2007 and it is important that modifications be made periodically to reflect our changing times. A copy of the current bylaws can be viewed on the chapter website at [panatptax.com](http://panatptax.com); click on Bylaws on the toolbar. Also located here are the proposed amendments and the sponsor signature form.

All of the proposed changes deal with Article IV, the Board of Directors, and modify requirements associated with Board of Director meetings and the composition of the Board itself. A brief summary of the new provisions follows:

- ✓ Section 8: Regular Board Meetings may be held either in person or via teleconference a minimum of four times a year with at least one meeting in person.
- ✓ Section 9: Special Board Meetings may be held either in person or via teleconference and notice may be provided by telephone or email.
- ✓ Section 2: The Board will be reduced from 16 to 13 members. Directors shall serve at large and not represent a geographic region with all Directors providing reasonable representation to all members.
- ✓ Section 10: A quorum of the Board shall consist of 7 members declared present at any Board meeting.

At the July 18 Board of Directors meeting in State College, the Board voted unanimously to approve these amendments. The Board recommends that the membership approve these amendments so we may operate more efficiently in providing the best service we can for our members.

Drew Stump, Bylaws Committee Chairman

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## *RCT-101 Seminar Review*

Submitted by Erica Knight

On October 1<sup>st</sup> I attended the always popular RCT-101 seminar in Lancaster, PA and once again there was a great turnout for it. We had a delicious continental breakfast to start our day. Then Jeff Creveling from the PA Department of Revenue spoke during the first half of the seminar reviewing legislative changes and the dos and don'ts of filing the RCT-101.

For our lunch break we had a wide array of food to choose from, which again, was delicious. I chose to sit with individuals I had never met before in order to learn about their practices as well as their personal interests. This opportunity to network with fellow PA tax professionals is one of the benefits of attending live education events.

Denise Brandt spoke during the second half of the seminar. She provided a very helpful checklist of items needed from clients as well as information to review with them. As a class we worked from beginning to end through multiple examples which was a huge help in understanding this complex form.

I didn't know anything about the RCT-101 before attending this seminar and am certain I do not have all the answers needed to complete a very complicated RCT-101 but I do have enough confidence now to tackle this form on my own. Jeff and Denise did a great job presenting this class. Anyone who didn't attend certainly missed out on a great seminar.

# REVENUE DEPARTMENT EXPANDS PROPERTY TAX/RENT REBATE PROGRAM ELIGIBILITY TO INCLUDE DECEASED CLAIMANTS WHO LIVED PART OF 2013

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

**Harrisburg** – Beginning with claim year 2013, the Department of Revenue will pay property tax and rent rebate claims filed on behalf of claimants who lived at least one day during a claim year and meet all other eligibility criteria. Such claims can be filed by spouses, personal representatives or estates, on behalf of deceased claimants.

The department encourages surviving spouses, personal representatives and estates of residents who lived at least one day in 2013 to explore other rebate program criteria and claim rebates on behalf of eligible decedents by the Dec. 31 program application deadline.

Claims already filed on behalf of deceased claimants will be reopened by the department, and claims will be reviewed under the new eligibility rules.

The department will automatically annualize income and prorate property taxes based upon the number of days the claimant lived during the claim year, and rent rebate claims filed on behalf of deceased claimants will now be paid based upon the amount of rent paid during the claim year.

Property Tax/Rent Rebate claim forms (PA-1000) and related information is available online at [www.revenue.state.pa.us](http://www.revenue.state.pa.us) or by calling, toll-free, 1-888-222-9190.

The department will revise the PA-1000 application for the 2014 claim year to include a schedule and instructions to facilitate processing of claims made on behalf of deceased claimants who lived part of a claim year.

## **About the Property Tax and Rent Rebate Program:**

The Property Tax and Rent Rebate Program benefits eligible Pennsylvanians age 65 and older; widows and widowers age 50 and older; and people with disabilities age 18 and older. The income limit is \$35,000 a year for homeowners and \$15,000 annually for renters, and half of Social Security income is excluded.

The maximum standard rebate is \$650, but supplemental rebates for qualifying homeowners can boost rebates to \$975. The Revenue Department automatically calculates supplemental rebates for qualifying homeowners.

The Property Tax/Rent Rebate Program is one of five programs supported by the Pennsylvania Lottery. Since the program's 1971 inception, older and disabled adults have received more than \$5.6 billion in property tax and rent relief. The expanded portion of the rebate program is paid for with revenue from slots gaming.

## *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 [widders@windstream.net](mailto:widders@windstream.net) or any Board member whose contact information can be found at the end of this newsletter.

# PROPERTY TAX/RENT REBATE PROGRAM INCOME GUIDELINES INCREASED TO ACCOMMODATE SOCIAL SECURITY COST-OF-LIVING INCREASES

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

As a result of House Bill 1067, which Governor Corbett signed into law on Oct. 22, income eligibility guidelines for the Property Tax/Rent Rebate Program have changed so that income increases due solely to Social Security cost-of-living adjustments (COLAs) will no longer disqualify claimants from receiving rebates.

Any homeowner who receives Social Security, was paid a property tax rebate in 2013 for claim year 2012 and had annual income up to \$35,298 last year is encouraged to apply for a rebate for claim year 2013. Also, renters who receive Social Security, were paid a rent rebate in 2013 for claim year 2012 and had annual incomes last year up to \$15,128 are also encouraged to apply.

The deadline to apply for a rebate on property taxes or rent paid in 2013 is Dec. 31, 2014.

The Property Tax/Rent Rebate Program benefits eligible Pennsylvanians age 65 and older; widows and widowers age 50 and older; and people with disabilities age 18 and older. The income limit is \$35,000 a year for homeowners and \$15,000 annually for renters, and half of Social Security income – and now Social Security COLAs – are excluded.

The department is automatically reviewing previously denied claim year 2013 applications where the rebate was denied for income in excess of \$35,000 for homeowners and \$15,000 for renters. In cases where the overage is due solely to Social Security COLAs, the department will reopen, process and pay these claims.

Property Tax/Rent Rebate claim forms (PA-1000) and related information are available online at [www.revenue.state.pa.us](http://www.revenue.state.pa.us) or by calling, toll-free, 1-888-222-9190.

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The Property Tax/Rent Rebate Program is one of five programs supported by the Pennsylvania Lottery. Since the program's 1971 inception, older and disabled adults have received more than \$5.6 billion in property tax and rent relief. The expanded portion of the rebate program is paid for with revenue from slots gaming.

## *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](mailto:widders@windstream.net). The application deadline is June 1 however the committee will collect the documentation throughout the year.

# PHILADELPHIA CIGARETTE TAX EFFECTIVE OCT. 1

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

Act 131 of 2014, signed into law on Sept. 24, authorizes a \$2-per-pack cigarette tax on all cigarettes and little cigars sold in Philadelphia, effective Oct. 1, 2014, in order to supplement public school funding in the city.

A new tax stamp has been created for Philadelphia that includes both the state and city cigarette taxes. These new stamps reflect the 8-cent-per-stick state tax and the new 10-cent-per-stick Philadelphia city tax, for a total of \$3.60 per pack of 20 cigarettes/little cigars and \$4.50 per pack of 25 cigarettes/little cigar sold in Philadelphia.

## ***Cigarette Retailer and Vending Dealer Requirements***

Each retailer and vending dealer must calculate, report and remit cigarette floor tax on all cigarettes and little cigars in inventory and vending machines in Philadelphia as of 12:01 a.m. on Oct. 1. A floor tax return (REV-779) will be provided to each retailer and vending dealer, and the return will also be available at [www.revenue.state.pa.us](http://www.revenue.state.pa.us). Failure to file a complete and accurate floor tax return and pay the tax due will result in the imposition of penalties and interest, and may result in criminal prosecution.

For up to 30 days following the effective date of the Philadelphia cigarette tax, wholesalers may sell Pennsylvania-stamped cigarettes to Philadelphia retailers, so long as the wholesaler charges the Philadelphia cigarette tax (\$20 per carton) to each retailer in Philadelphia and issues the retailer an invoice showing the Philadelphia tax was paid.

Enforcement visits will be conducted to Philadelphia retailers to ensure retailers are selling correctly stamped and documented packs. Each retailer must maintain for inspection a copy of its floor tax return/inventory and all wholesaler invoices showing Philadelphia tax was paid on additional Pennsylvania-stamped product acquired between Oct.1 and Oct. 31.

Retail evasion of the Philadelphia cigarette tax will violate state law and be punishable by suspension or revocation of the retailer's cigarette license, criminal fines and/or imprisonment.

All cigarettes in Pennsylvania must be sold in compliance with minimum price statutes. The minimum price of cigarettes sold in Philadelphia will include the state and city tax rates in the calculation.

## ***Cigarette Wholesaler Requirements***

To facilitate monitoring of Philadelphia-stamped and Pennsylvania-stamped product across the state, as soon as the Philadelphia cigarette tax becomes effective the department will require wholesalers to report their sales to retail and vending customers monthly. The return and accompanying schedules for this monthly report will be available on the department's website, [www.revenue.state.pa.us](http://www.revenue.state.pa.us).

For up to 30 days following the effective date of the Philadelphia cigarette tax, until Oct. 31, wholesalers may sell Pennsylvania-stamped cigarettes to Philadelphia retailers, so long as the wholesaler charges the Philadelphia cigarette tax (\$20 per carton) to each retailer in Philadelphia and issues the retailer an invoice showing the Philadelphia tax was paid. The Philadelphia cigarette tax collected must be remitted to the Department of Revenue by the 20th day of the month following the sale, along with copies of invoices to verify additional tax collected.

Alternatively, wholesalers can exhaust Pennsylvania-stamped product by selling to retailers and wholesalers located outside of Philadelphia or returning the state-stamped inventory to a CSA for a refund or a credit toward Philadelphia stamped cigarettes.

Additionally, a new return, REV-1142P, is in development for documentation of tax due on unstampable little cigars sold in Philadelphia.

If a wholesaler is unable to exhaust Pennsylvania-stamped product, it should inventory and segregate state-stamped product on Nov. 1 and contact the department at 717-783-9374.

Continued on next page

## PHILADELPHIA CIGARETTE TAX

Continued from previous page

### **Cigarette Stamping Agents Requirements**

Cigarette stamping agents must purchase and affix Philadelphia tax stamps to product that will end up in retail and vending locations in Philadelphia, and Philadelphia tax stamps will be available to cigarette stamping agents beginning Sept. 24. Additionally, cigarette stamping agents will have to file a separate return (REV-1030P/REV-1036P) to account for cigarettes sold into Philadelphia and the stamps purchased and used on a monthly basis.

Administrative matters related to the Philadelphia cigarette tax:

- Philadelphia tax stamps will be sold in rolls of 7,200 stamps for both 20- and 25-packs of cigarettes.
- A revised REV-1043, Cigarette Stamping Agent Purchase Order, is available at [www.revenue.state.pa.us](http://www.revenue.state.pa.us).
- The 0.87 percent CSA commission does not apply to the Philadelphia cigarette tax, but the commission on state cigarette tax will apply to Philadelphia stamps.
- CSAs purchasing cigarette tax stamps on a consignment basis may need to increase their bond liability amounts by executing and submitting a bond rider to the department at the address below.
- Additionally, a new return, REV-1142P, is in development for documentation of tax due on unstampable little cigars sold in Philadelphia.

Any cigarette stamping agent that wants to request a refund for Pennsylvania-stamped cigarettes is encouraged to call the Miscellaneous Tax Section at 717-783-9374.

Any cigarette licensee with questions regarding the proposed implementation plan for the Philadelphia cigarette tax is encouraged to call the Miscellaneous Tax Section at 717-783-9374.

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## REVENUE DEPARTMENT DEBUTS NEWLY REDESIGNED WEBSITE

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

As you may already have noticed, [www.revenue.state.pa.us](http://www.revenue.state.pa.us) has gotten a face-lift! A completely redesigned website featuring improvements in design and functionality went live Sept. 12.

In addition to offering a more modern and visually appealing design, the improved Revenue website offers a number of exciting new features:

- More Intuitive Navigation: The user-friendly design provides enhanced navigation facilitated by fly-out menus and footers that allow exposure to deeper levels of content before a single click.
- Responsive Design: The redesigned site responds automatically to the device it is accessed from, making [www.revenue.state.pa.us](http://www.revenue.state.pa.us) more accessible and easy-to-use from mobile devices.
- Enhanced search capabilities: Expected to be optimized by mid-October, the search functionality on the new website platform offers drastic improvements to the old Revenue website search.

Bookmarks to some pages or documents on the website may redirect to the Revenue home page in the new platform, so practitioners are encouraged to explore the new site and update bookmarks as needed.

Web-based applications including [e-TIDES](#), the [e-Services Center](#) and the [Online Customer Service Center](#) are not impacted by the website redesign, and links for these applications remain unchanged.

The new Revenue Department website is the sixth of 47 commonwealth website redesigns scheduled to be completed by 2016 in order to improve residents' Internet experiences with state government.

## Synopsis of Sep 17<sup>th</sup> Board of Director's Meeting

The meeting was held at the Sports Grille in Cranberry PA. It was called to order by vice president Patricia Turner at 6:10 PM. Six directors were physically present, four were on conference call and two were excused absent. Two guests, JoAnn Palmieri and Tom Hauke, also attended.

VP Turner presented a plaque to Justina Tushak in recognition of her years of service as a board director and as president.

The minutes from the July 18<sup>th</sup> board meeting were presented and approved. Secretary Samuel Wingard advised the board that a search for a new secretary should begin as he would not seek reelection after his current term as director expires in 2015.

Treasurer Kathryn Bowman submitted the treasurer's report which was approved. She requested that directors make an inventory of any chapter property in their possession and report to her.

The following committee reports were delivered:

- Chapter of the Year – Chair Patty Turner noted some changes in Chapter of the Year selection criteria. She also reminder directors of the need to complete their BOLTS training.
- Education - Chair Patty Turner reported the next committee meeting would be held on Nov 4<sup>th</sup>.
- IRS/Practitioner Liaison – Chair Justina Tushak asked that any systemic IRS problems be reported to her so that she can bring them up at the next meeting of the Liaison group.
- Membership – Chair Rebecca Mangold reported 37 members had joined since the last report. Chapter membership now stands at 1137.
- Newsletter – Editor Sam Wingard requested that submissions for the autumn issue be sent to him by mid-October. It was suggested that the article about live education written by Dave Fleming be rerun.
- Nominations – Susan Bure was appointed new committee chair as it was realized current chair A.C. Stickel could not run for reelection and chair the committee. The duties of the Nominations Committee were reviewed.
- Public Relations – Chair Patty Turner reported that she was having difficulty with her Facebook administration privileges. Erica Knight will be added as administrator. The board was reminded that post card mailings of event announcements were not cost effective and had been discontinued. Running another survey on Survey Monkey was discussed. Possible survey questions should be forwarded to the PR Chair.
- Scholarship – Chair Justina Tushak reviewed the difficulties with the scholarship awarding process
- Tax Authority – No report
- Website – No report

The following seminar reports were given:

- Working Together – Everything was reported ready for tomorrow's workshop.
- RCT-101 – Preparations are complete. There are 23 registrants thus far.
- Annual Conference – Patty Turner reported that preparations were nearly complete and an education email would go out shortly. The possibility of holding another class simultaneously with ethics was discussed but deemed not possible. It was noted that only the RCT-101 and PA Update Handbooks will be available for sale this year.

The following old business was covered:

- Tom Hauke volunteered to conduct the annual examination of the chapter financial records.
- Sam Wingard briefly reviewed the National Conference and thanked the Chapter Showcase Committee for doing an outstanding job.
- The procedure for amending chapter bylaws was reviewed.

Under New Business:

- Sam Wingard presented information about the new feature that national has provided for emailing chapter members and posting announcements on the website.
- 2015 seminars were briefly discussed. Suggestions should be forwarded to Patty Turner before the November Education Committee meeting.
- The new director orientation packet was reviewed.

The meeting adjourned at 8:40 PM.

## The Financial Page

<b>PA-NATP Profit &amp; Loss January 1 thru Oct. 22, 2014</b>		<b>Expense</b>	
<b>Income</b>		<b>Administration</b>	
Incentive Dues	485.86	Credit Card Fees	197.26
Member Dues	8,140.00	Bank Fees	115.59
Total Dues	8625.86	Copies	2.30
Interest	9.05	Mileage	221.20
Eastern Region Seminar	1,846.00	Office Supplies	76.14
State College Seminar	285.00	Postage	72.55
Western Region Seminar	1,827.00	Telephone	78.97
Total Seminar Income	3,958.00	Website	263.98
Printed Materials		Miscellaneous	136.47
Handouts	396.25	Total Admin. Expense	1,164.46
PA Books	396.20	<b>Board of Directors</b>	
PA Sales Tax Collected	47.55	Conference Calls	266.72
Total Printed Materials	840.00	Meals	499.47
TMI Commissions	1,441.00	Meeting Fees	1,080.00
<b>Total Income</b>	<u>14,873.91</u>	Mileage	3,510.36
		Total BoD Expense	5,356.55
		<b>Committees</b>	
		Education	282.11
		<b>Seminars</b>	
		East	2,502.85
		State College	665.42
		West	3,186.06
		2013 West	100.00
		Total Seminar	6,454.33
		National Conference	
		Chapter Showcase	442.98
		Meet & Greet	295.83
		Registration Reimb.	200.00
		Total Nat'l Conference	938.81
		<b>Newsletter</b>	
		Editor	600.00
		Postage	32.30
		Printing	106.63
		Total Newsletter	738.93
		<b>Printed Material Exp</b>	
		Sales Tax	54.36
		Refunds	15.00
		<b>Total Expense</b>	<u>15,004.55</u>
		<b>Net Income</b>	<u>-130.64</u>



The Financial Page cont'd

**Balance Sheet  
As of Oct. 22, 2014**

<b>ASSETS</b>		<b>LIABILITIES &amp; EQUITY</b>	
Current Assets		Equity	
Checking/Savings		Opening Balance	22,961.00
Commercial Bank Checking	11,218.28	Net Income	<u>-130.64</u>
Metro Checking	10,251.39	Total Equity	<u>22,830.36</u>
PayPal	50.00		
Total Checking/Savings	<u>21,519.67</u>	Total Liabilities & Equity	<u>22,830.36</u>
Total Current Assets	21,519.67		
Fixed Assets			
Computer & Printer	1,310.69		
Total Fixed Assets	<u>1,310.69</u>		
Total Assets	<u>22,830.36</u>		

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*PTIN Renewal Reminder*

This is a reminder that it is time to renew your Preparer Tax Identification Number (PTIN) for 2015. All PTINs expire on Dec. 31 and must be renewed annually. You must have a valid PTIN if you plan to prepare any federal tax returns for compensation or you are an enrolled agent. Log in to your account now at [www.irs.gov/ptin](http://www.irs.gov/ptin). The renewal fee is \$63.

Logging in now provides you an opportunity to access your account and update your personal information (including professional credentials). Waiting to resolve any login-related issues may impact your renewal experience.

If you can't remember your User ID or password, use the "Forgot User ID" or "Forgot Password" links on the PTIN system login page. You will be asked to enter the email address associated with your account and the answer to your secret question.

Keep up to date by following the IRS Return Preparer Office on Facebook. Click on "Ways to Stay Informed" at [www.irs.gov/for-Tax-Pros](http://www.irs.gov/for-Tax-Pros) for the link, along with other tools for staying connected.

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*Fast Fact*

The new Revenue Department website is the sixth of 47 commonwealth website redesigns scheduled to be completed by 2016 in order to improve residents' Internet experiences with state government.

## 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](mailto:sam1040@windstream.net)

## 2014 PA-NATP Board of Directors

(nn) denotes term expiration date

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