

Pennsylvania



National Association
of Tax Professionals
www.natptax.com



PENNSYLVANIA CHAPTER
1-800-PA-NATP1
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PA-NATP NEWS

Volume 20, Issue 4

Winter 2008-2009



President's Message

The PA-NATP 2009 Charity Challenge

Dear Friends,

To both stiffen my own resolve and remind myself of my own good advice, I reread my last newsletter to you. I said "Keep the Faith, "Don't overreact" "Nothing lasts under heaven,"..... I do believe in what I wrote. However, regardless of where you are, the economic environment in which we live and work is difficult...and seemingly getting worse for 2009.

Through it all, I hope you can still see that regardless of the challenges we face as professionals, many people are far worse off than we. This is the motivation for what we are calling the **"The PA-NATP 2009 Charity Challenge"**

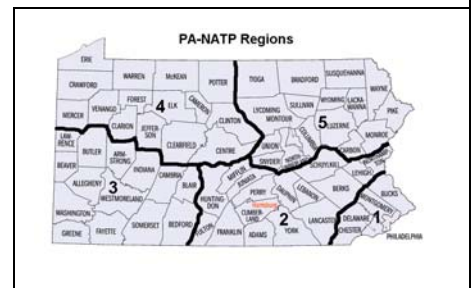
Your professional organization understands that times are tough but we believe that we can still be contributors to the less fortunate in Pennsylvania. The Charity challenge is to support five different charities; one from each of the five State regions and see which region can contribute the most.

A member can either participate directly in the event (walk/run/collections etc) or can contribute financially to others who actually take part in the charity event. As an example, the first event is an American Red Cross fundraiser walk on April 18th in Region 1 (See map below and more details on page 3). Members in this region can participate in this event or contribute to those who do. We will roll out events in the other four regions as the winter progresses. Board members will coordinate the event in each region.

I believe one of the best ways to alleviate stress and worry is to help the less fortunate; I know many of you feel the same way. This is that chance to help. I know you will give this earnest consideration and I thank you for that. More details will come out soon.

In the meantime, I want to wish you Happy Holidays and a healthy and prosperous New Year.

God Bless,
Sean



2008 PA-NATP Annual Conference

Submitted by Patti Blum / Photos by Chuck Evans

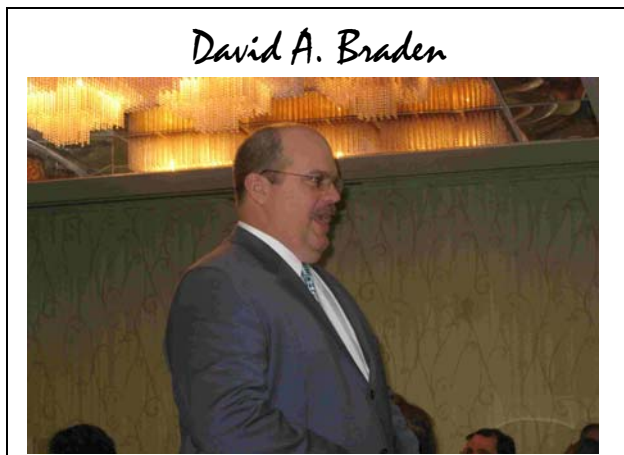
Our annual conference was held on November 12, 2008 at the Holiday Inn Harrisburg West. The night before there was an informal gathering with roundtable discussions being held on such topics as "a paperless office" and "the new preparer penalties." This was well attended and well received. The board hopes to do this again at future seminars.



The education began the next morning with "Entity Selection" presented by Louis T. Glantz, Esq. of Glantz, Johnson, and Associates from State College, PA. Mr. Glantz is a graduate of Penn State and Ohio Northern University Law School. He began his presentation by explaining the pros and cons of a sole proprietorship, a

regular or C corporation, an S corporation, a limited liability company, and partnerships both general and limited. He went into detailed explanations on each entity's requirements for formation and the laws governing each as well as tax consequences of sales, redemption, and distributions from each. Most attendees agreed when he explained the biggest mistake most taxpayers make is deciding what entity they are going to be and having an attorney file the necessary papers without first talking it over with their tax preparer.

The next presenter was PA-NATP President Sean Brennan, CPA, MBA who spoke on the changes to preparer penalties and IRS Code Section 6694. After giving a history of tax preparer penalties he introduced the new changes which will affect how we do business with our clients and what we will need in order to avoid paying larger penalties and interest. The new regs have changed the provisions to make more tax return penalties applicable to a broader range of returns and also changed the standard of conduct that preparers must meet in order to avoid imposition of penalties. The "realistic possibility standard" was replaced with the "more likely than not" standard. The "not frivolous" standard was changed to the "reasonable basis standard".



The afternoon session was an abbreviated version of the "PA Road Show" presented by David Braden, CPA, and Assistant to the Director for the Bureau of Individual Taxes for the PA Department of Revenue. He first reviewed each of the new federal law changes as they relate to a PA tax return and then discussed PA changes. One of the new credits available in PA from Act 66 of 2008 is "The Volunteer Responder Recruitment and Retention Tax Credit". This is a credit of up to \$100.00 for volunteer ambulance, fire, and rescue personnel who meet the necessary requirements. It is a non-refundable credit that can be carried forward for 3 years. It is available for 2008 only and will be awarded on a first come, first served basis. There is a special mailing address for returns claiming this credit. Cont'd.

Annual Conference

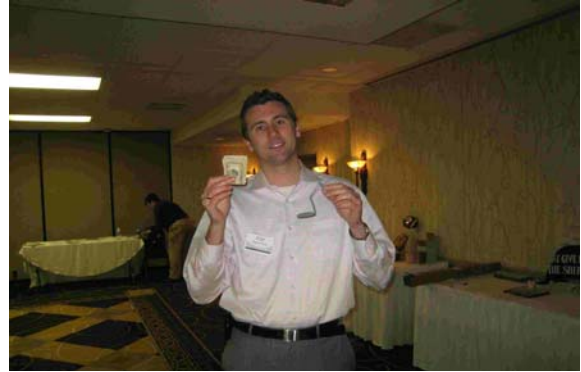
Continued from previous page

A silent auction and 50/50 drawing were held during the seminar with the proceeds going to the David Knickerbocker Scholarship Fund. You really missed a great seminar if you weren't there.

Attentive Attendees



A Winning Bidder, Stephen Slade



Dorothy Atchison Sean Brennan *National Rep PA President*



2009 PA-NATP Officers

Justina Tushak Rick Miller Gary Smith Sean Brennan
Secretary Treasurer 2nd VP President



2009 PA-NATP Region 1 Charity Challenge

Submitted by Gary Smith, EA, CFP

The Region 1 charity event will be the Red Cross Walk, which takes place on Saturday April 18 in Philadelphia's Fairmount Park. The event has been held annually for some time and I've participated in it before. The walk itself is not long – a couple of miles max and many don't walk the whole thing. The day includes a number of "family fun" type events like face painting for kids, balloons, amusements and various food options. It gets a lot of attention from the Philadelphia press. It's a nice day outside in early spring and should be appealing to folks like us who've been cooped up day and night for months.

One can participate by showing up, walking and making a donation, or by sponsoring someone who walks, or by simply making a donation. We will establish a team, name it and register it on the Red Cross website. People can join the team and participate by logging on to the team page on the web. PA-NATP will get recognition from Red Cross, and we'll have a chance to have a team photo taken at the event. One doesn't need to come to Philly, but the event is a pleasant day outside for those who do. A reminder and more details will be emailed to members closer to the date.

If you know a veteran of Desert Storm and Desert Shield, we encourage you to share this important information with them...

On April 24, 2006, Governor Edward Rendell Signed House Bill 1820 into law as Act 29 of 2006. This bill establishes the Persian Gulf Conflict Veterans' Benefit Act. The program allows compensation to be paid to eligible service members as well as certain surviving relatives of deceased veterans.

The Department of Military and Veterans Affairs is accepting applications for the Persian Gulf Conflict Veterans' Benefit Program. Any individual who served in the U.S. Armed Forces, Reserve component, or the Pennsylvania National Guard in the Persian Gulf Conflict during the period from August 2, 1990, through August 31, 1991, may be eligible.

Eligible veterans qualify for payment of \$75 per month (maximum of \$525) for each month of active service in theater. A benefit of \$5,000 may be awarded to a prisoner of war or certain family members of a veteran who died in active service or as a result of service-connected injury or disease.

The deadline for applying for this benefit is August 31, 2015. Details of the program are available on the DMVA website (www.persiangufbonus.state.pa.us) or by calling the program's toll-free number 1-866-458-9182 (TTY 1-866-835-8983 for the hearing impaired.)

*Change In Extension Deadlines For Partnerships,
S Corporations and Trusts*

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

Earlier this year, the Internal Revenue Service changed the length of filing extensions for certain business returns. The change, which reduces the extension period from six to five months, eases the burden on taxpayers who must report information from Schedules K-1 and similar documents on individual tax returns.

Since Pennsylvania regulations provide for an automatic state extension of time to file for taxpayers who are granted an extension for filing federal income tax returns, the extension period granted by the Commonwealth has been changed to match the new federal extension.

The Department of Revenue will offer five-month extensions of time to file for PA-20S/PA-65, PA S Corporation/Partnership Information Return and PA-41, PA Fiduciary Income Tax Return.

This change is effective for extension requests for tax returns due on or after Jan. 1, 2009, and applies to business entities and trusts that file the aforementioned forms for a tax year ending on or after Sept. 20, 2008.

Income, deductions and credits from partnerships, S Corporations, estates and trusts are reported to partners, investors and beneficiaries on Schedules PA RK-1 and PA NRK-1. The recipients then use that information to complete their own tax returns. Requiring these statements to be issued one month earlier, generally by Sept. 15, will provide recipients time to prepare and file returns within the extended time frames.

This change does not affect the process for requesting an extension of time to file, nor does it affect extensions of time to file other types of business returns, such as those used by S Corporations and LLCs.

Home Energy Assistance Program

Submitted by Kathryn Bowman, EA

Do your clients need help paying their heating bills? The state Low-Income Home Energy Assistance Program (LIHEAP) might be able to help. The program has been greatly expanded since last year

It is a grant. You do not need to repay the money. You don't need to be on public assistance, your heating bills need not be paid and you can own or rent your home.

The program offers both cash and grants starting November 3, 2008 and the program closes March 31, 2009. The grant is sent directly to your utility company or fuel provider.

Crisis grants are also available to families who have an emergency and are in danger of being without heat. This could be due to broken heating equipment, leaking lines, a fuel shortage, or having service shut off.

Homeowners and renters who have annual income before taxes that is at or less than the following amounts will be eligible for the program:

Household size	Maximum Income
1	\$23,110
2	\$30,221
3	\$37,332
4	\$44,443
5	\$51,554

The chart goes up to 10 people and for each additional person you would add \$5,400.

To apply, fill out the application online at www.compass.state.pa.us. You can also mail in the application as proof of income needs to be sent along. You will need the names of the people in the household, dates of birth for all household members, social security numbers for all household members, proof of income for all members of the household, and a recent heating bill.

Within 45 days, applicants will receive a written notice that indicates if they are eligible and the amount of the assistance they will receive. You need to apply for LIHEAP in the county where the applicant lives.

More information is available by calling the hotline at 1-866-857-7095 or visiting the website of the PA Department of Public Welfare- www.dpw.state.pa.us.

Quick Reference Book Reminder

The order forms for Quickfinder and TaxBook reference books are now available on the NATP website http://www.natptax.com/quick_reference_guides.html

PA-NATP receives a nice donation from both of these companies when reference material is ordered on these specially coded order forms but only when ordered on these forms. So please remember when ordering you quick reference books to download and use only the coded forms, not ones that you receive in the mail.

What's New for Farmers in 2008

Submitted by Dave Fleming, EA

The IRS has the new Pub 225 Farmers Tax Guide on their website now. Listed below are some new items for 2008 from page 2 and 3 of Pub 225:

1. The section 179 expense deduction for qualified property has increased to \$250,000 for 2008. The deduction is reduced by the amount by which the cost of the property placed in service during 2008 exceeds \$800,000. For PA the section 179 limit is \$25,000
2. Bonus depreciation is back. A special 1st year 50% first year depreciation deduction is available for qualified new property placed in service during 2008. PA doesn't recognize the bonus depreciation.
3. The maximum net self-employment earning subject to the social security part of the self-employment tax is increased to \$102,000. There is no maximum limit on earnings subject to the Medicare part.
4. Conservation Reserve Program payments made after 2007 are excluded from self-employment tax for individuals receiving social security benefits for retirement or disability.
5. As was detailed in a previous article in the PA NATP newsletter optional methods to figure net earnings from self-employment have increased to enable taxpayers to secure up to four credits of social security benefits coverage.

Farmers and Domestic Production Activities Deduction

Submitted by Dave Fleming, EA

The Domestic Production Activities Deduction (DPAD), which is claimed on Form 8903, has been in effect for a few years now and most of us as tax professionals have worked with it for small manufacturers and farmers who had Qualified Production Activities Income (QPAI). The deduction has been limited to the lesser of 50 % of wages paid or 6% of QPAI. Farmers who had no wages couldn't take a deduction even if they had QPAI.

There has been a provision for members of cooperatives to take a deduction if the cooperative made an allocation to them on the Form 1099-PATR, even if they paid no wages. In the past I haven't encountered any 1099PATR forms with the DPAD allocated.

In 2008, several dairy cooperatives operating in PA, including Dairy Farmers of America and Land 'O Lakes have sent letters to their members notifying them that they will be allocated a Domestic Production Activities Deduction for 2008. Some of the letters are indicating a substantially larger deduction than what our clients would get from their own activities on their farm.

In tax season, it would be beneficial to our clients to review their forms 1099-PATR to determine if their cooperatives have made a DPAD allocation to them. You can learn more about the DPAD in Pub 225 Farmers Tax Guide and the instruction for Form 8903.

School Property Taxes Eliminated for 113,000 Senior Homeowners Statewide

Seniors Have Until Dec. 31 to Apply For Property Tax/Rent Rebates

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

Governor Edward G. Rendell announced last month that an estimated 113,000 senior homeowners have had school property taxes completely eliminated as a result of Pennsylvania's historic property tax relief law.

Pennsylvania is providing a total of \$786 million in property tax relief this year, including expanded rebates from the state's senior citizen Property Tax/Rent Rebate program and first-ever general property tax relief for all homeowners that was distributed through school districts this past summer. As a result, an estimated 113,000 seniors had their school property tax bills eliminated.

About 600,000 seniors are expected to benefit from rebates this year, compared to 314,000 before the program's expansion in 2006. Last year, 564,000 seniors received more than \$240 million in rebates. So far this year, more than 600,458 people have applied for rebates and, as of Nov. 14, rebates totaling nearly \$262 million have been sent to more than 549,000 homeowners and renters.

"More than half a million seniors already received rebates this year, but we know there are about 140,000 more people who qualify but haven't applied yet," said Governor Rendell. "We encourage everyone who thinks they may be eligible for a rebate to get their application in by the Dec. 31 deadline. We don't want one senior to miss out on receiving the help they need in paying their school property taxes."

Act 1 of Special Session 2006 delivered the largest property tax cut in Pennsylvania history, using proceeds from slots gaming. In addition to the expanded rebate program, the law provides state-funded tax relief through reductions in the tax bills that school districts send out each summer. The broad-based property tax relief started this year at an average of nearly \$200 per household across the state.

The rebate program benefits eligible Pennsylvanians who are 65 years old and older; widows and widowers age 50 and older; and people with disabilities age 18 and older. The program expansion increased the income limit from \$15,000 to \$35,000 (which excludes half of Social Security income) for homeowners, and raises the maximum rebate for both homeowners and renters from \$500 to \$650.

The expanded household income limits and base rebate amounts are:

\$0 and \$8,000	\$650 rebate
\$8,001 to \$15,000	\$500 rebate
\$15,001 to \$18,000	\$300 rebate
\$18,001 to \$35,000	\$250 rebate

Renters with incomes between \$0 and \$8,000 receive a \$650 rebate and those with incomes between \$8,001 and \$15,000 receive a \$500 rebate.

In the past two years we've delivered historic property tax relief to those who need it most," said Rendell. "Once all 14 slots facilities are up and running in Pennsylvania, annual property tax relief will reach more than \$1 billion and an estimated 200,000 senior homeowners will have their school property taxes eliminated."

The deadline to apply for Pennsylvania's Property Tax/Rent Rebate program was extended from June 30 to Dec. 31. Property Tax/Rent Rebate claim forms (PA-1000) are available by calling, toll-free, 1-888-222-9190 or online at www.papropertytaxrelief.com.

The Property Tax/Rent Rebate program, created in 1971, is one of five programs supported by proceeds from the Pennsylvania Lottery. The expanded portion of the rebate program is paid for with revenue from slots gaming.

Secretary of Revenue Tom Wolf Resigns

Stephen Stetler Appointed New Revenue Secretary

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

Governor Edward G. Rendell announced in mid-November that Department of Revenue Secretary Tom Wolf is stepping down, effective Nov. 30, and said Stephen Stetler, executive director of the Pennsylvania Economy League, will be the next Revenue secretary.

"Tom brought a wealth of sound, private-sector business and economic experience to state government," Governor Rendell said. "Under his leadership, the Department of Revenue applied quality principles from the corporate world to improve its customer service and its operating processes for individuals and businesses.

"His work on my 12-member Pennsylvania Business Tax Reform Commission, which issued a report in 2004 recommending changes to make business taxes fairer, simpler and more competitive with other states, continues to guide the tax and economic policies that helped strengthen our economy before this national downturn and will help us weather the economic storm."

At Revenue, Wolf oversaw implementation of Act 119 which converted the commonwealth's corporate tax from its antiquated settlement system to an assessment system. He continued to push the department's modernization effort, which:

Helped more than half of Pennsylvania's six million personal income taxpayers file their 2007 returns electronically, saving the department \$2.67 million in administrative costs;

Expanded electronic filing to corporations in 2007 and small businesses in 2008; and

Increased delinquent tax collections to more than \$900 million in 2007-08, a 59.6 percent increase in collections from the \$564 million collected in 2002-03.

During Wolf's tenure, Pennsylvania's Property Tax and Rent Rebate program expanded to nearly double the number of seniors receiving rebates from 313,907 in 2006 to more than 600,000 by the end of 2008. The Pennsylvania Lottery continued to grow, delivering its sixth consecutive year of record sales in fiscal year 2008.

Prior to joining the commonwealth, Wolf was chairman of the board and president of the Wolf Organization Inc., a family owned building materials business based in York.

"Tom's experience and great leadership style will serve him well in future endeavors," Governor Rendell said. "We are fortunate to have Steve Stetler, who is another very well-qualified business and economic leader and is ready to step in to lead the Department of Revenue.

"Steve's extensive financial experience in the public and private sectors will serve the commonwealth well, especially during these trying economic times," Governor Rendell said. "He already knows his way around the Capitol and the Department of Revenue, where he previously served as deputy secretary of taxation.

"Steve's business experience and knowledge of the state's tax system will ensure a balanced approach as the department continues efforts to upgrade its systems and collect delinquent taxes owed to the commonwealth."

Stetler was a partner in D.E. Stetler and Son Inc., a family owned car dealership in York. He represented the 95th legislative district for 16 years and he worked for 12 years at Revenue in the 1970s and 80s.

Stetler is a York native who earned his Bachelor of Arts and Master of Divinity degrees from Drew University, and a master's degree with an emphasis in finance from Johns Hopkins University.

He worked at the Department of Revenue under Governors Casey, Thornburgh and Shapp, rising to the position of deputy secretary of taxation.

Continued on next page

Resignation

Continued from previous page

Stetler was elected to the state House's 1991-92 session. For more than a dozen years he served on various committees and leadership posts including, finance, appropriations, transportation, professional licensure and policy committee chairman.

He currently serves as treasurer of the York Benevolent Association, and he is vice president of the Hahn Home. He is on the board of directors of the York County Community Foundation, a member of the Redevelopment Authority of the City of York, and on the board of trustees for York College of Pennsylvania.

Stetler and his wife, Mary Ann ("Polly"), live in York. They have two adult children. The Stetlers are active members of the Episcopal Church of St. John the Baptist in York, where Steve serves on the vestry.

Keystone Opportunity Zone Program Sales and Use Tax Exemption Expanded

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

Act 79 of 2008 expanded tax exemptions for qualified businesses, landowners, lessees and their construction contractors in Keystone Opportunity Zones, Keystone Opportunity Expansion Zones and Keystone Opportunity Improvement Zones (collectively referred to as "KOZ"). These qualified KOZ entities and contractors are now entitled to sales and use tax exemptions for all tangible personal property or services used in a construction contract in a KOZ. The exemption was previously limited to building machinery and equipment used in a KOZ construction contract.

Exempted from sales tax under the new law are all services, construction materials and tangible personal property purchased by qualified businesses or construction contractors for use in a KOZ or KOZ construction contracts.

Services and tangible personal property, excluding motor vehicles, remain exempt from Pennsylvania sales and use tax when they are sold to, used or consumed by a qualified business, landowner or lessee exclusively at its facility in a KOZ.

EFFECTIVE DATE

The new KOZ law applies to purchases made pursuant to a general contract or subcontract dated on or after Sept. 8, 2008. For contracts and subcontracts signed prior to that date, only building machinery and equipment for use in a construction contract with a qualified business are exempt from sales and use tax.

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 was presented with the understanding that PA-NATP is not engaged in rendering legal, accounting or tax advice.

MINUTES of the 22nd ANNUAL
MEMBERSHIP MEETING

NOVEMBER 12, 2008
HOLIDAY INN, HARRISBURG WEST
MECHANICSBURG, PA

President Brennan called the meeting to order at 12:42 pm.
The Pledge of Allegiance was recited and was followed by the President's report.

President Brennan introduced the Board members. He stated the current membership is 942 members. We have shown continued growth in our membership. President Brennan reminded everyone about our website. The address is www.panatptax.com. He stated we had three seminars this year. We are planning three seminars for 2009.

SECRETARY'S REPORT

A copy of the minutes from last year's meeting was placed at each seat prior to the meeting. Denise Madeira made the motion to accept the minutes. Chuck Evans gave the second. The motion carried.

TREASURER'S REPORT

The Balance Sheet and Income Statement were placed at each seat prior to the meeting. Denise Madeira made the motion to accept the report and Gary gave the second. The motion carried.

NOMINATIONS

Gary read the names of the nominations for the Board. They are Sean Brennan, AC Stickel, Rich Miller and Dave Fleming. Gary stated there are three open positions on the Board. If anyone is interested, please contact Gary Smith. President Brennan excused the Board to hold a brief meeting to elect the officers. The following are the officers for 2009: President – Sean Brennan, 1st Vice President – Patti Blum, 2nd Vice President – Gary Smith, Secretary – Justina Tushak and Treasurer – Richard Miller. The National Representative, Dorothy Atchinson, from Alabama, swore in the new Board. She spoke of the benefits of a NATP membership. She spoke of the different types of education available. Dot reminded everyone of the great research department NATP has available.

President Brennan recognized Jeff Cohick, Kathy Bowman, Denise Madeira and Sam Wingard as past presidents present at the meeting.

President Brennan announced Rich Miller as the 2008 Award of Excellence. He also recognized that Denise Madeira won the designation as Tax Professional of the Year at National Conference in Atlanta in July.

President Brennan announced the Chapter is giving each Pennsylvania member a window cling with the NATP logo on it. He also announced that the Chapter submitted an application for Chapter of the Year this year. The Chapter won honorable mention.

Gary Smith made the motion to adjourn at 1:15 pm. Patty Turner gave the second. The motion carried.

Justina Tushak, Secretary

Synopsis of PA NATP Board of Directors Meeting

November 11, 2008

Holiday Inn West, Mechanicsburg, PA
Submitted by Secretary Justina Tushak, EA

President Brennan thanked everyone for attending the meeting.

Justina circulated the minutes from the October 5, 2008 Board meeting via email.

Rich distributed the Profit and Loss Statement and the Balance Sheet. The Executive Committee will begin working on the budget for 2009.

Patti Blum said we have 942 members as of October 2008.

Gary stated there will be five vacancies on the Board and four will be filled. He will begin working on the vacancies.

The Public Relations committee is planning a meet and greet in the Monroeville – Greensburg area in September 2009.

There was discussion about the website. The address is www.panatptax.com. The website will be updated on a continuous basis.

The Scholarship committee will be preparing an application that can be used in the future to determine the scholarship winner.

The committees' for 2009 were formed. The listing is available on the website.

President Brennan stated that Kathy Bowman has decided to leave the Board as of December 31, 2008. Kathy was thanked for all her help. Kathy has agreed to help on a few committees'.

Celebrities Wanted:

Have you appeared on television, had articles published or spoken publicly with respect to tax topics? If so, the PA-NATP Chapter of the Year Application Committee wants to hear from you. One of the sections of the NATP Chapter of the Year application awards points for Chapter members who have published articles or spoken on taxes. Please contact Sean Brennan at sean@brennantax.com or Justina Tushak at justinatu@verizon.net if you have engaged in any such activity. Complete documentation is required. The committee prefers to receive the documentation throughout the year rather than at the June 1 deadline.

The Financial Page

<u>Income & Expenses Year to Date</u> as of November 30, 2008	<u>Balance Sheet</u>																																																																																																																																		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">REVENUES</td> </tr> <tr> <td>Dues</td> <td style="text-align: right;">9170.00</td> </tr> <tr> <td>Incentive</td> <td style="text-align: right;">267.00</td> </tr> <tr> <td>TMI Commissions</td> <td style="text-align: right;">1341.00</td> </tr> <tr> <td>Seminars</td> <td style="text-align: right;">15829.00</td> </tr> <tr> <td>Printed Matter Sales</td> <td style="text-align: right;">173.88</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">38.33</td> </tr> <tr> <td>Charity Receipts</td> <td style="text-align: right;"><u>555.00</u></td> </tr> <tr> <td>TOTAL REVENUES</td> <td style="text-align: right;"><u><u>27374.21</u></u></td> </tr> <tr> <td colspan="2" style="text-align: center;">EXPENSES</td> </tr> <tr> <td>Newsletter - Postage</td> <td style="text-align: right;">95.09</td> </tr> <tr> <td>Newsletter - Printing</td> <td style="text-align: right;">243.88</td> </tr> <tr> <td>Newsletter - Misc</td> <td style="text-align: right;"><u>800.00</u></td> </tr> <tr> <td>SUBTOTAL</td> <td style="text-align: right;"><u>1138.97</u></td> </tr> <tr> <td>Admin – Ofcer Reimb</td> <td style="text-align: right;">900.00</td> </tr> <tr> <td>Admin – Insurance</td> <td style="text-align: right;">150.00</td> </tr> <tr> <td>Admin - Faxes</td> <td style="text-align: right;">19.53</td> </tr> <tr> <td>Admin - Bank Fees</td> <td style="text-align: right;">298.18</td> </tr> <tr> <td>Admin – Ofc Supplies</td> <td style="text-align: right;">158.19</td> </tr> <tr> <td>Admin - Postage</td> <td style="text-align: right;">16.13</td> </tr> <tr> <td>Admin - Telephone</td> <td style="text-align: right;">199.25</td> </tr> <tr> <td>Admin – Photocopies</td> <td style="text-align: right;">116.38</td> </tr> <tr> <td>Admin – Miscellany</td> <td style="text-align: right;"><u>(106.63)</u></td> </tr> <tr> <td>SUBTOTAL</td> <td style="text-align: right;"><u>1751.03</u></td> </tr> <tr> <td>BOD – Conf. 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2009 PA-NATP COMMITTEES

BUDGET

Executive Committee

MEMBERSHIP

Patti Blum – Chairperson
Patty Turner

NOMINATIONS

Dave Fleming - Chairperson
Sean Brennan
Chuck Evans
Angela Leasure
Kathy Bauman

PUBLIC RELATIONS

Sean Brennan – Co-Chairperson
Patti Turner - Co-Chairperson
Kathy Kramer – Co Chairperson
Susan Greider
Kathy Bowman

TAX AUTHORITY LIASON

AC Stickel – Chairperson

NEWSLETTER

Sam Wingard – Editor
Chuck Evans

AUDIT

AC Stickel

CHAPTER OF THE YEAR

Sean Brennan – Chairperson
Patti Blum
Rich Miller
Gary Smith
Justina Tushak

SEMINARS

East

Sean Brennan
Gary Smith
Rich Miller

Central (Annual Conference)

Patty Turner
Kathy Bowman
Susan Greider
Rich Miller

West

Patti Blum
Justina Tushak
Dave Fleming
Kathy Kramer
Rich Miller

WORKING TOGETHER

East

Chuck Evans

West

Patti Blum

IRS/PRACTITIONER LIAISON

Sean Brennan

WEBSITE

Sean Brennan - Chairperson
Justina Tushak

DAVE KNICKERBOCKER SCHOLARSHIP FUND

Sean Brennan - Chairperson
Justina Tushak
Gary Smith
Rich Miller

2009 PA-NATP Board of Directors

<p><u>Region 1 (Philadelphia)</u> President - Sean Brennan CPA MBA (11) 800-726-2871 Philadelphia, PA 19119 sean@brennantax.com</p> <p>Charles C. Evans Jr. (10) 610-873-2073 Downingtown, PA 19335 evansjrc@aol.com</p> <p>Gary N. Smith, EA, CFP (09) 610-275-1774 Blue Bell, PA 19422 gary@garynsmith.com</p> <p><u>Region 2 (South Central)</u> Patricia Turner, EA (09) 717-299-1686 Lancaster, PA 17603 ptytrnr@comcast.net</p> <p>VACANCY</p> <p>VACANCY</p> <p><u>Region 3 (South West)</u> Treasurer - Richard L Miller, CFP (08) 724-853-8536 Greensburg, PA 15601 rmillergbg@msn.com</p> <p>A.C. Stickel (08) 814-944-9000 Altoona, PA 16602 acstickel@abstaxshelter.com</p> <p>Newsletter Editor - Samuel Wingard (09) 814-257-9962 Dayton, PA 16222 sam1040@windstream.net</p>	<p><u>Region 4 (North West)</u> 1st Vice President - Patti Blum (09) 814-968-5919 Sheffield, PA 16347 widders@penn.com</p> <p>David Fleming, EA (11) 814-764-3371 Fairmount City, PA 16224 dmfleming@pfb.com</p> <p>Secretary - Justina Tushak, CPA, EA (09) 814-456-1040 Erie, PA 16508 justinatu@verizon.net</p> <p><u>Region 5 (North East)</u> Amy Gambler, EA (09) 610-921-1430 Reading, PA 19605 akg@killianandgambler.com</p> <p>Kathleen J. Kramer, EA (09) 412-824-4060 Pittsburgh, PA 15221 KathyJKramer@comcast.net</p> <p>Howard M. Pachter EA PA (10) 570-343-9910 Scranton, PA 18510 hpachter@aol.com</p> <p style="text-align: center;">At Large</p> <p>VACANCY</p> <p>Historian - Angela Leasure, EA 800 343-TAXX Erie, PA 16509 TAXAL@AOL.com</p> <p>Delegates - Jeff Cohick 717 249-5321 Carlisle, PA 17013 jcohick@cohickassoc.com</p> <p>Denise E Madeira, EA 610-488-0295 Bernville, PA 19506 dmade42323@aol.com</p>
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Help Wanted

As can be seen from the above Directory, three vacancies exist on the Board of Directors. If you would like to assist your Chapter by serving as a Director please contact the Nominations Chairperson, Dave Fleming. The financial rewards are not great but the opportunity to network with your fellow tax professionals is of incalculable benefit.

2009 CALENDAR OF EVENTS

PA Chapter events are in bold type. Events presented by National office in regular type.

June	Valley Forge Excursion / East Region Seminar
2 Day Event	Board of Directors Meeting
July 20-23	NATP National Conference Reno, Nevada
September	Meet and Greet Social
	Monroeville-Greensburg, PA Area
October	West Seminar - Clarion, PA
2 Day Event	Board of Directors Meeting
November	PA-NATP Annual Conference
2 Day Event	Board of Directors Meeting