



PENNSYLVANIA CHAPTER

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PA-NATP

NEWS



Volume 21, Issue 1

Spring 2009



President's Message

Dear PA- NATP,

Welcome back. I hope your tax season went well. If you are like me, you are glad there is some time now to recharge the battery!! Well, our PA-NATP calendar is in full swing and you should consider attending an event this year. Check out our upcoming events on www.panatptax.com. We hope you will attend the first seminar of the year, our annual *Eastern seminar in Valley Forge*. The keynote speaker, Ken Kelly, has 32 years of experience with the Department of Labor. He will discuss all things regarding employment.

The afternoon will include a very popular speaker, Richard Furlong, from the IRS. Rich will provide an update on Payroll tax form changes and other payroll matters from the IRS perspective. He will be available to discuss questions you have regarding IRS procedures.

Please support your PA- NATP. Help us to provide you with the best speakers on a variety of topics. We can't do this without YOU! The Valley Forge location is convenient to the turnpike and centrally located to many exciting places!

You can register on line and use *Paypal* for easy payment. *The price is reasonable. The people are great. You won't be disappointed by this information-filled seminar.*

Hope to see you in Valley Forge!!!

Sean J. Brennan CPA, MBA

2009 PA-NATP Charity Challenge Off to a Walking Start.

Submitted by Gary Smith, EA, CFP

At the beginning of 2009 chapter President Sean Brennan announced the 2009 Charity Challenge. In doing so he observed that in spite of tough economic times there are people less fortunate than we are, and that we should do what we can to help.

During 2009 each of the chapter's five regions will hold an event to raise funds for a charity in that region. At the end of the year we'll see who raised the most money to help others.

The first Charity Challenge event was held on April 18 when region one (Southeastern PA) participated in the annual Red Cross Walk/Run. This event benefits the Southeast Pennsylvania Chapter of the American Red Cross. Our team, the Tax Trippers, raised a total of \$525 for this cause.

The walk/run was held in Philadelphia's beautiful Fairmont Park. The weather was perfect for an outdoor event. After being chained to our desks for weeks on end during tax season, everyone was glad to get outside into the fresh air and stretch our legs. And stretch our legs we did! The course was three miles long. Every walker on the Tax Trippers team went the whole distance, in spite of a blister or two.

The Charity Challenge provides a way for us to help others, get to know our fellow practitioners better and have a good time doing it. While each region will hold its own event, there is no rule limiting cross-region participation. The Tax Trippers included members from more than one region. Also included were "virtual walkers" who were unable to make the event that day but joined up and made a financial contribution.

As the year unfolds and the remaining Charity Challenge events are organized and announced, plan to join this effort. The needs are great, but so is the feeling you'll get when you're helping others.

And by the way, you could even get a tax deduction for your contribution – see your tax advisor for details!

The Tax Trippers



Steve Slade Sean Brennan, Gary Smith
Lauren Watson
Lisa Brennan
Kalil Swinson,

2009 CALENDAR OF EVENTS

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

June 24 June 25	Valley Forge Excursion / Board of Directors Meeting East Region Seminar Radisson Hotel @ Scanticon/Valley Forge Convention Center
<i>July 20-23</i>	<i>NATP National Conference</i> <i>Grand Sierra Resort & Casino, Reno NV</i>
<i>August 6,7</i>	<i>Preparing S Corporations, Introduction to LLCs and Like-Kind Exchanges</i> <i>Eden Resort Inn, Lancaster PA</i>
September 9	Meet and Greet Social Greensburg, PA Area
September 25	Western PA Working Together Workshop Futules Harmar House, Cheswick PA
October 5 October 6	Board of Directors Meeting West Region Seminar – LLC Workshop Holiday Inn, Clarion, PA
<i>October 21,22</i>	<i>Essential 1040 / Beyond 1040 Workshops</i> <i>Conference Center Manufacturers' Association, Erie PA</i>
<i>October 23,24</i>	<i>Essential 1040 / Beyond 1040 Workshops</i> <i>Four Points by Sheraton Pittsburgh Airport, Pittsburgh PA</i>
<i>November 18,19</i>	<i>Essential 1040 / Beyond 1040 Workshops</i> <i>Eden Resort Inn, Lancaster PA</i>
November ?? November ??	Field Trip / Board of Directors Meeting PA-NATP Annual Conference Holiday Inn Harrisburg West, Mechanicsburg PA
<i>Nov 30, Dec 1</i>	<i>Essential 1040 / Beyond 1040 Workshops</i> <i>Holiday Inn Harrisburg West, Mechanicsburg PA</i>
<i>December 2,3</i>	<i>Essential 1040 / Beyond 1040 Workshops</i> <i>Holiday Inn, Fort Washington PA</i>

Help Wanted

As can be seen from the Board Directory on the last page of this newsletter, four vacancies now 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.



PA-NATP

Eastern Regional Seminar, June 24 & 25, 2009

Radisson Hotel @ Scanticon/Valley Forge Convention Center

1160 First Avenue, King of Prussia, PA 19406 (610) 878-8480

Agenda – Day 1

- 9:15 am Depart the Radisson Hotel to Valley Forge Park and Tour
- 12:30 pm Lunch at the Park (on your own)
- 4:00 pm Return to Radisson Hotel
- 7:00 pm Board of Directors Meeting and Board Dinner

Agenda – Day 2

- 7:30 – 8:15 Registration and Continental Breakfast
- 8:15 – 8:30 Welcome and Introduction
- 8:30 – 10:30 Ken Kelly – Labor Law
- 10:30 – 10:45 BREAK
- 10:45 – 12:30 Ken Kelly – Labor Law
- 12:30 – 1:30 LUNCH
- 1:30 – 2:45 IRS Representative - Richard Furlong- IRS update
- 2:45 – 3:00 BREAK
- 3:00 – 4:30 IRS Representative - Richard Furlong – IRS update
- 4:30 CLOSING

CPE Credits available: 7 EA / 7 CPA

REGISTRATION FORM

Please submit a separate form for each person attending. Payment must accompany registration.

Name: _____ Member # _____ First Time Attendee ___ Yes ___ No

Address: _____

Phone: _____

Check Enclosed **Payable to PA-NATP:** ___ Visa ___ MC ___ Card # _____

Cardholder Name: _____

Billing Address: _____

Exp Date: _____ V Code (last 3 digits on back of card) _____

I authorize PA-NATP to charge my VISA/MasterCard for the above amount. All goods and services have been received and are in good order.

Signature: _____

Postmarked *On or Before June 5* ___ NATP Member: \$ 90.00 ___ Non-member: \$ 125.00

Postmarked *After June 5* ___ NATP Member: \$ 125.00 ___ Non-member: \$ 135.00

Fee includes bus transportation to VF park on Thursday 6/24.

USE PAYPAL (on the website) or for mailing see below

~~~~~**detach here**~~~~~

|                              |                      |
|------------------------------|----------------------|
| Mail to:                     | Richard Miller       |
| Or fax to: 724 835-8537      | PA-NATP Treasurer    |
| Questions call: 800-726-2871 | 168 McCabe Drive     |
|                              | Greensburg, PA 15601 |

**CANCELLATIONS/REFUNDS:** You may cancel anytime prior to May 30. A \$25 service fee will be charged May 31 thru June 15 No refunds will be made after June 20. No refunds for no-shows however printed material will be mailed. Substitutions are acceptable at the same member/nonmember level.

**HOTEL INFORMATION:** A special room rate of \$119 is available Mention PA-NATP when reserving. For reservations call the Hotel. (610) 878-8480

**DRIVING DIRECTIONS:** [www.mapquest.com](http://www.mapquest.com)

This program is open to anyone interested in increasing or reinforcing his or her knowledge in the subject areas. CPE Certificates will be distributed at the end of the program. Attendees will be responsible for reporting their CPE credits in accordance with their respective reporting requirements. To ensure the integrity of this program, attendance will be periodically monitored for late arrivals or departures and credits will be adjusted accordingly.

PA-NATP is registered as a sponsor of Continuing Professional Education for the Internal Revenue Service and the PA State Board of Accountancy which has final authority on the acceptance of individual topics for CPE credit. This program qualifies for 6 CPE Credits for Enrolled Agents under Treasury Department Circular 230, Section 10(g) and 6 Credits under Pennsylvania Code, Title 49, Chapter 11, Section 11.63. Each credit is based on a 50-minute credit hour. Field of Study: Taxation. Prerequisite: None. Level of Knowledge: Basic. Teaching Method: Seminar/ Lecture. Please refer to the information in this announcement for outline, course content and objectives. Upon completion of this seminar you will receive a certificate of attendance.

**AMERICANS WITH DISABILITIES ACT:** In accordance with the ADA, please note any special needs you have on both the registration form and when making hotel reservations.

**PLEASE SUPPORT YOUR PA - STATE CHAPTER**

# EASTERN PA WORKING TOGETHER CONFERENCE

Submitted by Gary Smith, EA, CFP

The ninth annual eastern Pennsylvania Working Together Conference was held on May 20th at Philadelphia University. Once again a sellout crowd attended the event.

Working together is a joint effort of the IRS, PA Department of Revenue and virtually all of the practitioner groups, including PA-NATP. There are working together conferences in other locations throughout the country, including one in Cheswick, PA on September 25<sup>th</sup>.

The working together concept sounds so natural that one is tempted to assume that it's always been the case. It's one of those "of course" ideas. But it wasn't all that long ago that the idea of practitioners and taxing authorities sitting down in a cooperative, almost collegial atmosphere, and sharing information and ideas about what we do and how we can do it better was unheard of.

The format of working together is different from most live presentation seminars. At working together there are a series of panels composed of individuals representing both IRS and practitioners. Each panel deals with a different knowledge area or aspect of practice. What takes place is more like a round table discussion than a presentation. Both the panel members and the audience participate. A great deal of interaction takes place with this format. One can raise issues of concern and make suggestions for improvements, all with senior level IRS and PA DoR people who take the program seriously.

The eastern Pennsylvania event included a full range of timely topics. Want to know the details of the IRS voluntary compliance program for foreign income reporting? How about a refresher on the PA Department of State filing procedures for business entities? Field, office and campus exam plans were shared as well as the latest thinking of the new head of the Office of Professional Responsibility. Insights into IRS field collection activities during the economic downturn were provided. All this takes place in an environment where you can raise questions and probe for more information.

If you've never attended a working together seminar, you owe it to yourself do so. You'll leave with fresh insight into a wide range of topics from senior IRS and PA DoR people.

## PA-NATP NEWS Advertising Space Available

Your ad on these pages can reach nearly 1000 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:

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

#### Send ads to the newsletter editor:

Samuel Wingard  
2652 Barnard Rd  
Dayton, PA 16222  
[sam1040@windstream.net](mailto:sam1040@windstream.net)

## *PA Personal Income Tax 1099R Reporting*

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

Federal Form 1099R is sent by the IRS to taxpayers who received distributions from investments including qualified retirement, pension and 401K plans; individual retirement accounts; annuities; and qualified deferred compensation plans. While many of these distributions are not taxable for PA personal income tax purposes, some are subject to state income tax.

For tax years 2006 and forward, the department requires taxpayers to report on Part B of PA Schedule W-2S all distributions appearing on federal Form 1099R so that it may reconcile such amounts.

If the distribution is from a charitable gift annuity or an annuity purchased from an insurance company, the amount considered taxable income for federal purposes is taxable as interest income for Pennsylvania purposes.

For all other distributions, the taxpayer may use the distribution code in Box 7 of federal Form 1099R to determine what distributions are taxable at the state level.

- A distribution coded with 1, 2, J, L or S may be taxable, depending on whether or not the distribution exceeded the adjusted basis in the plan. The adjusted basis in the plan or retirement account is generally the total of all contributions to the plan. In some instances, however, previous distributions must be deducted from total contributions to determine the adjusted basis in the plan. Any distribution over and above the adjusted basis in the plan is considered taxable compensation for Pennsylvania purposes.
- Any distribution coded on a 1099R with a 2 must be evaluated to determine if the distribution is from an eligible retirement or pension plan, and the taxpayer must determine whether he/she meets the plan requirement for age or years of service. Any taxpayer who does not meet plan requirements or who receives distributions from a plan without such requirements must determine his/her adjusted basis in the plan. Distributions to taxpayers who meet plan conditions and distributions from the State Employees Retirement System, Pennsylvania School Employees Retirement System, Municipal Employees Retirement System and the U.S. Civil Service Commission Retirement Disability Plan are not taxable for Pennsylvania purposes.
- Distributions coded 8 and 9 are taxable compensation and will not have an adjusted basis in the plan.
- Any other distribution code in Box 7 of federal Form 1099R (except code 7 for annuities) generally indicates a distribution exempt from Pennsylvania personal income tax.

Copies of all 1099R forms must be included with paper returns reporting distributions. To expedite the image processing of paper returns, 1099R forms should be photocopied on 8 1/2 x 11 inch paper. Up to three 1099R forms may be photocopied on a single sheet. Although copies are not required with electronically filed tax returns, the department may require a taxpayer to present copies of 1099R forms at a future date.

Additional information regarding the reporting of distributions from federal Form 1099R and the taxation of those distributions can be found on Pages 12 through 14 and Pages 25 and 26 of the 2008 PA-40 [Instructions Booklet](#).

## *Volunteer Fire, Ambulance and Rescue Personnel May Now Apply For Tax Credit*

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

The Volunteer Responder Recruitment and Retention Tax Credit provides for income tax credits of up to \$100 against qualifying volunteer fire, ambulance and rescue personnel's 2008 Pennsylvania personal income tax liabilities.

**To apply for the credit, each volunteer responder must include a completed PA Schedule OC-V, Volunteer Responder Recruitment and Retention Tax Credit Application, along with his/her PA-40, Personal Income Tax Return and PA Schedule OC.**

Eligibility for the credit is determined based on a volunteer's certification under a point system established by the State Fire Commissioner and the Director of the Bureau of Emergency Medical Services for the Department of Health. The president or chief of the volunteer organization must attest to the number of months in which a qualified volunteer is eligible to receive the credit by signing the PA Schedule OC-V. The qualified volunteer must also sign the PA Schedule OC-V.

For more information on the volunteer service point requirement guidelines, visit the [Office of the State Fire Commissioner Web site](#) or the [Department of Health, Bureau of Emergency Medical Services Web site](#).

Applications for the credit submitted with individuals' Pennsylvania income tax returns will be reviewed and the credit will be awarded on a first-come, first-served basis. Total credits awarded may not exceed \$4.5 million. Unused volunteer credits awarded by Revenue may be carried forward for three tax years.

Schedule OC-V may not be filed using pa.direct.file or TeleFile, so taxpayers claiming the volunteer responder credit are encouraged to file using the Fed/State e-file service or submit paper returns.

To apply for the credit in conjunction with a tax return filed electronically through the Fed/State e-file service, volunteer responders must retain a signed, completed copy of PA Schedule OC-V in paper form with Form PA-8453, Pennsylvania Individual Income Tax Declaration for Electronic Filing. An electronic version of the PA Schedule OC-V (without signatures) may then be completed and submitted electronically along with the e-filed return. The department may request the taxpayer produce the signed and completed paper copy of Schedule OC-V up to three years after the return was filed.

To ensure paper returns and the accompanying credit applications are processed in a timely manner, paper tax returns including the signed, PA Schedule OC-V and PA Schedule OC should be mailed to:

## *Clean Indoor Air Act Exemptions*

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

### **Business Owners May Now File Exemption Schedules with Sales Tax Returns**

By adopting the Clean Indoor Air Act, Pennsylvania joined 24 states, Washington D.C. and Puerto Rico in banning smoking in most public places. Implementation and enforcement of the act requires the Department of Health to partner with several state agencies, including the Department of Revenue.

Businesses that applied for exceptions to the smoking ban and received written approval from the Department of Health must file an Exemption Schedule with each sales tax return through [e-TIDES](#).

Only business owners who have applied for and received exemptions from the Department of Health should file the Clean Indoor Air Act Exemption Schedule, however, completion of the schedule does not grant or authorize exemption from the smoking ban.

For additional information, please visit the Department of Health's [Clean Indoor Air Web site](#).

# *2009-10 Budget Includes No New Business Taxes, Maintains Business Tax Cuts*

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

Governor Edward G. Rendell, realizing that raising business taxes during this time of economic instability could cause a reduction in much-needed spending and business investment, included no new business taxes in the 2009-10 budget he proposed to the General Assembly on Feb. 4. He remains dedicated to making Pennsylvania businesses more competitive by protecting the business tax cuts enacted since 2003.

"The budget I propose is designed to keep Pennsylvanians working, put more residents to work, relieve the impact of the recession on hard-working families and keep down the cost of state government," Rendell said during his budget address. "My budget does not require a tax increase on families, it does not require a personal tax increase, a state sales tax increase or an increase in business taxes.

"I recognize that inequities still exist in our business tax system, I believe it is vital to protect the \$1.6 billion in business tax cuts that we have enacted since 2003. I propose to continue the phase-out of the capital stock and franchise tax for this year, which will boost our total business tax reductions to \$2 billion annually."

## **Continued Phase-out of Capital Stock/Foreign Franchise Tax**

The capital stock/foreign franchise tax declined by another one mill to 1.89 mills in 2009, resulting in a \$239.1 million estimated savings to businesses. The 2009-10 budget proposes to continue the phase-out at the currently scheduled rate of reduction (0.89 mills beginning Jan. 1, 2010). The tax will be completely eliminated in 2011.

Cumulative business tax reductions from major tax savings initiatives for 2003-04 through 2009-10 total more than \$6.1 billion, including \$4.4 billion in cumulative savings from the capital stock/foreign franchise tax phase-out.

## **Business tax cuts since 2003 include:**

Reductions in the capital stock/foreign franchise tax, saving businesses \$1.5 billion in 2009-10.

Expanding the cap on net operating losses and increasing the sales factor for corporate net income tax apportionment, saving businesses \$257 million.

Expanding Research and Development Tax Credits, saving businesses \$120 million. An additional \$40 million will be saved in 2009-10.

Expanding the Educational Improvement Tax Credit program, saving businesses \$163 million and promoting expanded educational opportunities for students in the commonwealth. An additional \$45 million will be saved in 2009-10.

Creating the Keystone Innovation Zone Tax Credits, saving businesses \$56 million. An additional \$25 million will be saved in 2009-10.

The non-partisan, business-funded Tax Foundation rates the commonwealth's business tax climate as more favorable than that of five of our six neighboring states – New York, New Jersey, Maryland, Ohio and West Virginia – and Pennsylvania's 2009 ranking is near the middle of the pack nationally, at 28th best out of 50 states. The Tax Foundation also says that the total state-local tax burden in Pennsylvania is lower than in New Jersey, New York, Maryland and Ohio – all of our neighboring states except Delaware and West Virginia.

## *New Tax Proposals*

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

### **Other Tobacco Products**

Pennsylvania is the only state in the U.S. that does not impose a tax on tobacco products other than cigarettes.

The Governor's proposal would place a new tax on tobacco products, including smokeless tobacco (snuff and chewing tobacco), cigars, cigarillos, roll your own tobacco, pipe tobacco and any other tobacco products other than cigarettes.

As proposed, the tax on cigars or cigarillos would be 36 cents per 10 cigars or cigarillos and 36 cents per ounce on smokeless and loose tobacco.

Wholesalers and unclassified importers would be required to file monthly reports by the 20th day of the month following the purchase of tobacco products from manufacturers. Only the first sale or possession of tobacco products in PA would be taxable and used in calculating the tax.

The new tax would be imposed beginning Oct. 1, and is projected to generate new tax revenue of \$37.9 million in fiscal year 2009-10 and \$53.4 in 2010-11, the first full fiscal year for the tax.

### **Cigarette Tax Increase – 10 Cents Per Pack**

The Governor has also proposed raising the state tax on cigarettes by 10 cents per pack to \$1.45 per pack.

At the current tax rate of \$1.35 per pack, PA ranks 21st among all U.S. states and Washington D.C., with regard to cigarette tax rates, as of January 2009. Increasing the cigarette tax by 10 cents per pack would give PA the 19th highest state cigarette tax rate. The projected new tax revenue from this increase is \$60.8 million in fiscal year 2009-10 up to \$66.5 million in fiscal year 2013-14.

The Governor also proposes eliminating the cigarette tax transfer to the Health Care Retention Provider Account, thereby providing an additional \$199 million in cigarette tax revenue to the General Fund each year.

Under the Governor's proposal, cigarette tax revenue would be dedicated to the following funds and the General Fund:

\$30.73 million annually to the Children's Health Insurance Program (CHIP), which provides health insurance to uninsured children and teens not eligible for or enrolled in Medical Assistance; and \$20.485 million annually to the Agricultural Conservation Easement Purchase Fund, which helps preserve Pennsylvania farmland.

### **Natural Gas Severance Tax**

Pennsylvania sits atop much of a geologic formation believed to hold immense natural gas resources that has attracted unprecedented interest from developers. This formation, the Marcellus Shale, lies beneath much of Pennsylvania and portions of New York and West Virginia at a depth of 5,000 to 8,000 feet.

As part of his proposed fiscal year 2009-10 budget, Governor Rendell is proposing a small tax on the natural gas resources extracted from the Earth.

This proposed tax is identical to the one that has been on the books in West Virginia since 1987. According to West Virginia Governor Manchin, the severance tax approach did not inhibit gas extraction, it is continuing at a record pace and it is reaping critically needed revenues so the state can provide services to its citizens.

According to Pennsylvania State University, the Marcellus Shale is believed to hold nearly 363 trillion cubic feet of natural gas, and the economic value of this formation is estimated at \$1 trillion. If Pennsylvania extracts just 10 percent of the natural gas existing below ground in the Marcellus, it would be enough to supply the natural gas needs of the entire U.S. for two years. As part of his 2009-10 budget proposal, Governor Rendell proposes a severance tax of 5 percent of the value of natural gas at the wellhead, plus 4.7 cents per 1,000 cubic feet of natural gas severed.

The tax would be remitted to the Department of Revenue on a monthly basis as of Oct. 1, and is projected to generate more than \$100 million in fiscal year 2009-10 and up to \$632 million in fiscal year 2013-14.

Cont'd on next page

## New Tax Proposals

Continued from previous page

### **Elimination of 1 Percent Sales Tax Discount**

Governor Rendell has proposed eliminating the existing 1 percent sales tax discount. Currently, any business with a PA sales tax license is eligible for the 1 percent discount, when the business submits its sales tax return and full payment on or before the due date.

Pennsylvania offers no discount for timely filing or remittance of employer withholding or any other business taxes, and the 1 percent sales tax discount is no longer warranted.

The 1 percent sales tax discount was initiated in 1954, when the sales tax was enacted, as a way to compensate business owners for the time and trouble of recording and remitting sales tax to the commonwealth. When the discount was enacted, business owners kept records by hand, an arduous and time-consuming practice.

While these businesses collected 6 percent state sales tax from customers, the discount allows them to legally keep one percent of that tax and remit the remaining 99 percent to the commonwealth.

According to Good Jobs First, a national policy research center, Pennsylvania ranks third-highest among states sacrificing the most public funds through sales tax discounts. Pennsylvania lost \$72.3 million to the discount in fiscal year 2008-09 alone. With current electronic cash registers, computerized accounting systems and professional accountants, record-keeping and tax remittance is much easier and less expensive for businesses.

In fiscal year 2007-08, the top 50 recipients of the Pennsylvania discount received nearly a third of the total discount. Considering about 325,000 businesses hold Pennsylvania sales tax licenses, it becomes clear that the largest businesses in Pennsylvania – those for which economies of scale make compliance costs much lower, as compared to mom-and-pop businesses – are the businesses benefiting most from this discount.

## Personal Income Tax Payment Voucher Letters To Be Discontinued in 2010

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

Beginning in 2010, the Revenue Department will only mail Form PA-V, PA Personal Income Tax Payment Voucher, to taxpayers who submitted tax payments by mail the prior year. Because the majority of the vouchers sent to taxpayers in previous years went unused, the department will eliminate much of the annual mailing to avoid waste and reduce printing and mailing costs, thereby saving taxpayer dollars.

Taxpayers who received refunds, paid electronically or owed no additional income taxes in 2009 for tax year 2008 will not receive payment vouchers.

Taxpayers may make personal income tax payments electronically by authorizing automatic withdrawal from savings or checking accounts or by charging payments to major credit cards. Electronic payment methods are the fastest and most secure ways to make your personal income tax payments, and they provide the convenience of immediate confirmations when payments are received and properly posted.

For more information on automatic withdrawal, please visit the e-Services Center at [www.revenue.state.pa.us](http://www.revenue.state.pa.us). For information on payment by credit card, visit [www.officialpayments.com](http://www.officialpayments.com) or pay by phone by calling, toll-free, 1-800-2PAYTAX (272-9829). Note that credit card payments are subject to a 2.49 percent convenience fee (\$1 minimum charge) per transaction.

For information on making payment by mail, please refer to the letter accompanying the PA-V voucher or visit [www.revenue.state.pa.us](http://www.revenue.state.pa.us).

## *Inheritance Tax Collection Efforts*

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

The Department of Revenue has increased its efforts with regard to collecting delinquent inheritance tax on estates of the deceased.

This initiative began in 2006 as an informational campaign to educate attorneys handling delinquent estates about requirements for personal representatives, transferees and beneficiaries of estates to file and pay outstanding tax liabilities within nine months of a decedent's death.

As a direct result of this effort, the department has collected more than \$7 million in delinquent inheritance taxes.

While a lien automatically attaches itself to an estate immediately upon a person's death, state law provides the Revenue Department the authority to file duplicate paper liens against estates' real property. Often these duplicate paper liens are effective in stimulating inheritance tax filing and payment compliance.

Beginning in 2008, the Revenue Department began filing paper liens on assessed and delinquent estates in mass. This more proactive approach has already resulted in more than \$400,000 in delinquent inheritance tax collections.

## *Revenue Now Images Inheritance Tax Returns*

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

Inheritance tax returns must now be filed using scannable forms accepted by Revenue's new scanning and stored image processing system.

Scannable forms are available on the department's Web site at [www.revenue.state.pa.us](http://www.revenue.state.pa.us), local Register of Wills offices and Revenue district offices. Tax professionals may use software vendors' forms approved by the Department of Revenue.

Inheritance tax returns should be compiled in the following order, and whenever possible, all legal-sized documents should be reduced to 8½ X 11 inch paper:

1. Three-page REV-1500 return;
2. All appropriate schedules (A-O) based on estate assets and deductions;
3. A copy of the decedent's Will, if applicable;
4. A copy of any inter-vivos trust, if applicable;
5. A copy of any deed regarding real estate listed on Schedules A, F or G; and
6. Additional documentation to verify the value of assets or deductions.

The inheritance tax return should be filed in duplicate with the Register of Wills, and the copy to be transmitted by the Register's office to the department should be assembled using rubber bands or a binder clip. Failure to submit the return per these guidelines may delay processing and review of the return.

For additional information, visit [www.revenue.state.pa.us](http://www.revenue.state.pa.us) or call 717-787-8327.

## *Use Tax Collections: Third Phase*

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

The PA Department of Revenue is preparing to embark on a new phase of its business use tax voluntary compliance initiative.

For the past three years, Revenue has focused on the first and second phases of the program, providing outreach and education to different industry groups in Pennsylvania and offering opportunities for voluntary compliance. These first two steps educated the business community about use tax obligations and filing procedures, while providing resources for satisfying those obligations.

Direct notices accompanied by use tax returns were mailed to businesses with no use tax reporting history, encouraging businesses to review purchase records and report and pay any use tax liabilities. Businesses that responded by voluntarily reporting and remitting use tax received special exemptions from having to pay standard late-filing penalties.

In the near future, the department will focus on the third phase of the initiative – enforcement – targeting the businesses that failed to respond to the mailed notices.

Enforcement agents will personally deliver follow-up notices to business owners, accompanied by use tax returns and other use tax materials. During these personal visits, Revenue agents may also address other unresolved issues taxpayers may have with the department. Business owners will be advised that failure to report and remit use tax may result in enforcement measures up to and including an audit.

The goal of the department's canvassing effort is to continue to stimulate voluntary tax compliance, thereby collecting previously unreported tax liabilities.

Since inception of the business use tax voluntary compliance initiative in 2005, the department has collected more than \$50 million in use tax and discovered more than 20,000 new use tax payers. More than \$25 million in previously unreported use tax was collected during fiscal year 2007-2008.

For more information, visit the department's [use tax Web page](#) or call 717-214-7287.

## *Debit Cards Now Accepted For PA Tax Payments*

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

Earlier this month, the PA Department of Revenue began accepting debit cards for tax payments of \$1,200 or less. This payment option is accompanied by a flat convenience fee of \$3.95 per debit transaction, regardless of debit payment amount.

To arrange a debit card payment, visit the Official Payment Corporation's Web site, [www.officialpayments.com](http://www.officialpayments.com).

Taxpayers may also still take advantage of the convenience of paying individual and business taxes, estimated payments, extension payments and by Master Card, Visa, Discover and American Express credit cards. Credit card payments are also arranged through the Official Payments Corporation Web site or toll-free phone number, 1-800-272-9829. A convenience fee of 2.5 percent of the tax due (minimum \$1) is charged per credit transaction.

Official Payments Corporation expects to be able to process debit card payments by phone later this year.

Taxpayers may also make tax payments by electronic funds withdrawal, check or money order.

# Governor's Report on State Performance

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

With the weak economy putting increased pressure on state revenues, Governor Edward G. Rendell's latest Governor's Report on State Performance gives taxpayers and the General Assembly clear information on the effective use of tax dollars.

The report — the second of its kind from the Rendell administration — promotes government transparency by providing details on the accomplishments of 34 state agencies in the 2007-08 fiscal year.

"In these times of economic hardship, Pennsylvania's citizens deserve assurances that we are making the best use of the taxes they pay to provide government services," the Governor said. "They want to know that their investment in the commonwealth is being spent wisely."

Department of Revenue highlights, featured on Pages 207 - 210 in the Government Efficiency section of the recently released report, include the following.

## **Cumulative business tax cuts of \$2.5 billion in 2007-08, including:**

\$862.2 million from the continuing phase-out of the capital stock/foreign franchise tax;  
\$44.8 million from an increased sales factor in the corporate net income tax apportionment formula;  
\$64.9 million from an increased cap on net operating loss carry-forward deductions;  
sales tax processing exemptions for cellular telephone companies and a sales tax credit for qualifying call centers;  
expanded research and development tax credits for businesses.

## **Increased rates of electronic tax filing and electronic business registration.**

The commonwealth saved \$3.19 for each of the 3.3 million electronically filed personal income tax returns for 2007.

The number of electronically filed returns in 2007 was 10 percent higher than in 2006.

Overall, the number of business applications submitted electronically increased from 25 percent in 2001 to 81 percent in 2007-08.

Savings from these initiatives are estimated to exceed \$1.8 million annually.

## **Increased delinquent tax collections.**

An additional \$125 million in delinquent taxes was collected from 2006-07 to 2007-08. This increase represents a 40 percent improvement since 2004-05.

For each \$1 spent on delinquent tax enforcement, the department has collected \$14 in delinquent taxes.

## **Increased Lottery net revenues for the support of programs benefiting older Pennsylvanians.**

Lottery achieved record sales of 3.089 billion in fiscal year 2007-08, contributing \$928 million to senior programs.

Since its inception more than 36 years ago, the Pennsylvania Lottery has contributed more than \$18.3 billion to programs benefiting older residents.

According to industry reports, the Pennsylvania Lottery ranks sixth among the 44 U.S. Lotteries in annual sales and fifth in net revenue for 2007-08.

## **Increased assistance to eligible homeowners and renters through the Property Tax/Rent Rebate program.**

In 2007 the department issued more than 564,000 rebates, a 78 percent increase over the number of rebates issued in 2006.

Maximum rebates for property taxes paid in 2007 increased to \$975 each, once slots gaming generated enough revenue to supplement standard rebates and provide general property tax relief to all Pennsylvania homeowners in summer 2008.

## *Tuition Relief & Video Poker*

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

As part of an economic recovery strategy to deliver much-needed relief to Pennsylvanians as quickly as possible, Governor Rendell proposes tuition relief starting this fall for families earning up to \$100,000 a year who have students attending any of Pennsylvania's 14 community colleges or the 14 public universities in the Pennsylvania State System of Higher Education.

The Governor's plan would start this fall with incoming freshmen and benefit more than 170,000 students in college once it is fully implemented. The plan will also help approximately 10,000 students who would not otherwise be able to afford college or who would have left Pennsylvania to attend college.

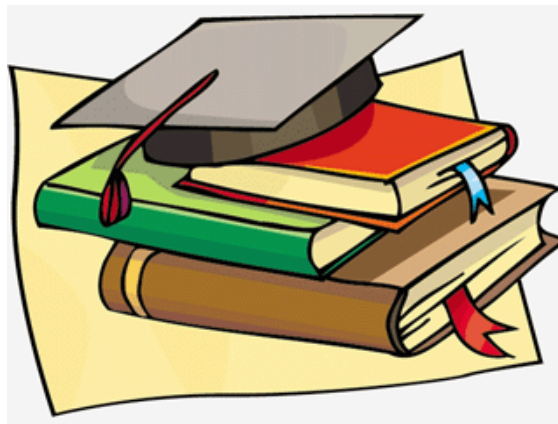
This plan would make college more affordable for the majority of Pennsylvanians. A family that earns \$45,000 a year will save 77 percent if they send their child to a State System university, and will pay 15 percent less if they enroll their child in a local community college.

Tuition relief would reach nearly \$550 million by the time the program is fully in place. It would be funded through revenues collected from the legalization and regulation of video poker, which is already widespread in bars and clubs across Pennsylvania.

Bars, taverns, restaurants and private clubs – establishments that have liquor licenses – would be eligible to have up to five video poker machines.

"This is not an expansion of gaming — it is the recognition that video poker is already a thriving industry in Pennsylvania," said acting Revenue Secretary Stephen H. Stetler. "Legalizing this form of entertainment will generate more than half a billion dollars annually to support the tuition relief plan. By taxing this existing practice, we will generate enough revenue to support Pennsylvania tuition relief."

The Rendell Administration encouraged the General Assembly to act quickly to enact tuition relief outside of budget discussions, so that families whose college savings accounts have been devastated by economic factors out of their control will be able to afford to send students to college this fall. It is estimated that there are at least 17,000 video poker machines in operation — all illegally — right now across the state. Legalization of this existing business would free up law enforcement resources better dedicated to the prevention and investigation of serious crimes including murder, sexual assault and drug sales.



## Property Tax Relief

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

Under Governor Rendell's 2009-10 budget proposal, nearly \$908 million in property tax relief from slots gaming and Lottery funds will be provided to homeowners, delivering greatest relief to low-income seniors and people with disabilities. Through the continuation of last year's historic reduction in the amount of property tax paid by each Pennsylvania homeowner, property tax relief will provide the greatest benefit for communities with weak tax bases and high tax burdens.

The Taxpayer Relief Act – signed into law in 2006 – has already eliminated school property taxes for more than 113,000 older Pennsylvanians. In the coming year, Pennsylvania homeowners, on average, will continue to receive nearly \$200 in state-funded property tax relief – with even more savings for older adults who have the most urgent need.

The 2009-10 budget provides nearly \$908 million in property tax relief, including \$612.9 million in broad-based property tax relief and \$143.4 million in expanded property tax and rent rebates for Pennsylvania's senior citizens. In addition, seniors who pay a significant portion of their income in property taxes or who live in high property-tax areas will receive additional targeted property tax relief totaling \$30.6 million in 2009-10. Further, Lottery revenues will provide \$120.9 million for property tax and rent rebates next fiscal year.

When fully in place, this tax reform will cut property taxes by more than \$1 billion each year. The Property Tax/Rent Rebate program, administered by the Department of Revenue, will provide property tax and rent rebates for 624,000 senior citizens and people with disabilities earning less than \$35,000 a year. This program funds tax relief for 412,000 homeowners and 212,000 renters. These residents will receive additional property tax relief through the broad-based property tax relief eligible to all homeowners.

Pennsylvania's favorable business and tax climate, along with property tax reductions that are the direct result of the successful implementation of expanded legalized gaming, puts the commonwealth in a strong position to attract and retain jobs.

### **Estimated Property Tax Relief Funded by Lottery and Slots Gaming**

| Type of Tax Relief                                                                                               | Tax Relief in 2009-10  |
|------------------------------------------------------------------------------------------------------------------|------------------------|
| Relief for all homeowners from gaming revenue (wage tax relief in Philadelphia)                                  | \$612.9 million        |
| Lottery-funded property tax and rent rebates                                                                     | \$120.9 million        |
| Enhanced property tax rebates funded by gaming (higher rebates for more eligible seniors and disabled residents) | \$143.4 million        |
| Higher rebates for senior citizens with a high tax burden or those living in cities with a high tax burden       | \$30.6 million         |
| <b>TOTAL</b>                                                                                                     | <b>\$907.8 million</b> |

### Smile

A taxpayer received a strongly worded "second notice" that his taxes were overdue. Hastening to the collector's office, he paid his bill, saying apologetically that he had overlooked the first notice.

"Oh," confided the collector with a smile, "we don't send out first notices. We have found that the second notices are more effective."

## The Financial Page

| <b><u>Income &amp; Expenses Year to Date</u></b><br>as of April 30, 2009                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b><u>Balance Sheet</u></b> |  |      |          |           |       |                      |        |          |       |                |       |  |       |                       |                       |                 |  |                      |       |                       |       |                   |        |  |       |                 |                      |               |       |                   |       |                 |       |                   |       |  |       |                 |                      |                   |        |                    |       |          |        |  |       |                 |                      |           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| <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;"><b>REVENUES</b></td> </tr> <tr> <td>Dues</td> <td style="text-align: right;">4,190.00</td> </tr> <tr> <td>Incentive</td> <td style="text-align: right;">89.00</td> </tr> <tr> <td>Printed Matter Sales</td> <td style="text-align: right;">580.00</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">13.78</td> </tr> <tr> <td>Misc. 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| <b>REVENUES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        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| Misc. 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| <b>TOTAL REVENUES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  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| <b>EXPENSES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        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| <b>TOTAL EXPENSES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b><u>875.61</u></b>        |  |      |          |           |       |                      |        |          |       |                |       |  |       |                       |                       |                 |  |                      |       |                       |       |                   |        |  |       |                 |                      |               |       |                   |       |                 |       |                   |       |  |       |                 |                      |                   |        |                    |       |          |        |  |       |                 |                      |           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| <b>NET INCOME</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      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| <b>ASSETS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          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| Current Assets:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        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| Commercial Bank Checking                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               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| Commercial Bank Savings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                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| Cash on Hand                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| Accounts Receivable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    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| <b>Total Current Assets:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| Property and Equipment:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                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| Equipment – Accum Depr                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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|  |                                     |                    |                           |               |          |  |                    |           |             |                |                       |                         |                                         |                  |
| <b>Total Property and Equipment:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   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| Other Assets:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          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| Deposits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               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| <b>Total Other Assets:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             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|  |                                     |                    |                           |               |          |  |                    |           |             |                |                       |                         |                                         |                  |
| <b>Total Assets:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b><u>20,541.02</u></b>     |  |      |          |           |       |                      |        |          |       |                |       |  |       |                       |                       |                 |  |                      |       |                       |       |                   |        |  |       |                 |                      |               |       |                   |       |                 |       |                   |       |  |       |                 |                      |                   |        |                    |       |          |        |  |       |                 |                      |           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|  |                                     |                    |                           |               |          |  |                    |           |             |                |                       |                         |                                         |                  |
| <b>LIABILITIES AND CAPITAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         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| Current Liabilities:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   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|  |                                     |                    |                           |               |          |  |                    |           |             |                |                       |                         |                                         |                  |
| Scholarship Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <u>555.00</u>               |  |      |          |           |       |                      |        |          |       |                |       |  |       |                       |                       |                 |  |                      |       |                       |       |                   |        |  |       |                 |                      |               |       |                   |       |                 |       |                   |       |  |       |                 |                      |                   |        |                    |       |          |        |  |       |                 |                      |           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|  |                                     |                    |                           |               |          |  |                    |           |             |                |                       |                         |                                         |                  |
| <b>Total Current Liabilities:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      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|  |                                     |                    |                           |               |          |  |                    |           |             |                |                       |                         |                                         |                  |
| Long-Term Liabilities:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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|  |                                     |                    |                           |               |          |  |                    |           |             |                |                       |                         |                                         |                  |
| <b>Total Long-Term Liabilities:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b><u>0.00</u></b>          |  |      |          |           |       |                      |        |          |       |                |       |  |       |                       |                       |                 |  |                      |       |                       |       |                   |        |  |       |                 |                      |               |       |                   |       |                 |       |                   |       |  |       |                 |                      |                   |        |                    |       |          |        |  |       |                 |                      |           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|  |                                     |                    |                           |               |          |  |                    |           |             |                |                       |                         |                                         |                  |
| <b>Total Liabilities:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              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|  |                                     |                    |                           |               |          |  |                    |           |             |                |                       |                         |                                         |                  |
| Capital:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               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|  |                                     |                    |                           |               |          |  |                    |           |             |                |                       |                         |                                         |                  |
| Retained Earnings:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     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| Net Income:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            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|  |                                     |                    |                           |               |          |  |                    |           |             |                |                       |                         |                                         |                  |
| <b>Total Capital:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  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|  |                                     |                    |                           |               |          |  |                    |           |             |                |                       |                         |                                         |                  |
| <b>Total Liabilities &amp; Capital:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                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|  |                                     |                    |                           |               |          |  |                    |           |             |                |                       |                         |                                         |                  |

*Summary of the PA NATP Board of Directors*  
*Telephone Conference Meeting*  
*January 20, 2009*

President Brennan thanked everyone for attending the meeting.

Justina circulated the minutes from the November 11, 2008 Board meeting via email. A correction was made so the mileage reimbursement reads "at the current federal rate".

Rich circulated the Profit and Loss Statement and the Balance Sheet via email. The item Scholarship Payable is the money collected at the Annual Convention that will be disbursed to the Scholarship fund. The Accounts Receivable is money from the sale of seminar books that cleared in January 2009.

Dave will begin working on the upcoming vacancies in May and June 2009.

The Public Relations committees would like to have a meet and greet in the fall. It will be in the Monroeville/Greensburg area. There will be a charity event on April 18, 2009 in the East.

There was discussion about the website. The address is [www.panatptax.com](http://www.panatptax.com). A quote of \$140.00 was received to add a scrolling banner, CPE registration with PayPal and an online bulletin board. The quote was accepted.

The committee will prepare an application that will be used to award the Dave Knickerbocker Scholarship.

We will be submitting an application for the Chapter of the Year. Anyone interested can help with the application.

The East seminar will be held in June, 2009 in Valley Forge, PA. The committee is working on a tour for the day before the seminar. There will be a Board meeting the night before the seminar.

The West seminar will be the LLC seminar done by Denise Madiera. It will be in Clarion, PA. The Annual seminar will be held in Harrisburg in November, 2009. Details will be available in the future.

President Brennan has created the Charity Challenge. The different regions of the state will be involved in charity events throughout the year. The benefits package for Board members for 2009 was reviewed and vote upon. It passed unanimously.

The newsletter will now include advertising. There are classified ad rates and display ad rates. Please contact Sam Wingard, Newsletter editor, for the advertising rates.

Submitted by,  
Justina Tushak

*Summary of the PA NATP Board of Directors  
Telephone Conference Meeting  
May 5, 2009*

President Brennan thanked everyone for attending the meeting.

Justina circulated the minutes from the January 20, 2009 Board meeting via email.

Rich circulated the Profit and Loss Statement and the Balance Sheet via email. The check for the Scholarship at General McLane School was sent to the Foundation.

Patti Blum said the membership count as of April 2009 was 924.

The Public Relations committees would like to have a meet and greet in the fall. It will be in the Monroeville/Greensburg area.

There was discussion about the website. The address is [www.panatptax.com](http://www.panatptax.com). The calendar on the website will be updated.

The committee has prepared an application that will be used to award the Dave Knickerbocker Scholarship.

We will be submitting an application for the Chapter of the Year.

The East seminar will be held in June 24 & 25, 2009 in Valley Forge, PA. The committee is working on a tour for the day before the seminar. There will be a Board meeting the night before the seminar.

The West seminar will be the LLC seminar done by Denise Madiera. It will be in Clarion, PA. on October 6, 2009.

The Annual seminar will be held in Harrisburg in November, 2009. Details will be available in the future.

President Brennan has created the Charity Challenge. The different regions of the state will be involved in charity events throughout the year.

The newsletter will now include advertising. There are classified ad rates and display ad rates. Please contact Sam Wingard, Newsletter editor, for the advertising rates.

Submitted by,  
Justina Tushak

*Thank You*

The PA-NATP Newsletter Editor wishes to express his sincere gratitude to the unknown person who was responsible for his April NATP Member of the Month nomination. He was deeply honored and will be forever grateful.

# 2009 PA-NATP Board of Directors

## **Region 1 (Philadelphia)**

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VACANCY

VACANCY

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**Secretary** - Justina Tushak, CPA, EA (09) 814-456-1040  
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VACANCY

## **At Large**

VACANCY

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