

Pennsylvania



PENNSYLVANIA CHAPTER  
1-800-PA-NATP1  
1-800-726-2871

# PA-NATP NEWS

Volume 19, Issue 3

Autumn 2007

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## *President's Message*

Hello,

I hope this newsletter finds you well. We begin what some might call our "Winter of Discontent" and its descent to long days and nights of working. I try not to complain too much about this time of year; I'd rather be busy than the alternative and I have come to like the snow since I developed a thing for snowboarding. I am 42 years old and I just took up the sport and I haven't broken any bones, so don't let anyone tell you that miracles don't exist.

Before I get too far into the calendar, our Annual Conference is upon us and, I believe, your attendance will be a real benefit to your practice. The Annual Conference can be a networking information exchange that benefits your practice everyday. Chances are that if you are having a challenge in your practice, others are experiencing the same challenge. Come and talk to others who share your profession and begin to develop a network of people you can call when a question comes up or a problem arises.

The PANATP members I know are friendly, dedicated professionals.....come and meet a few of your fellow members and exchange contact information. Ask others what "best practices" their office employs, listen to an update from experts with the PA Department of Revenue or just get out of the office before the "busy season" starts.

We hope to see you at the Annual Conference in Harrisburg; we provide an excellent resource for a reasonable price, attended by great people!

Sincerely,  
Sean

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## *Personal Income Tax- Sales Tax Cross Match*

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

Individuals operating as sole proprietors and those engaged in partnerships, who are actively remitting PA sales tax, must remain current for all applicable tax return filings and payments due to the Commonwealth.

In addition to sales tax, other tax obligations may include employer withholding, unemployment compensation and personal income tax.

Non-resident PA sales tax licensees, including those who live in reciprocal agreement states (Maryland, New Jersey, Ohio, Indiana, West Virginia and Virginia), are required to file a PA-40 personal income tax return and include a Profit and Loss Statement (Schedule C).

Personal income tax on total net income generated from a business operation located within PA is payable to PA. Remittance must be made directly to PA. The stipulations of the respective Reciprocal Compensation Agreements apply strictly to earned W-2 income (ONLY compensation).

Non-compliance with PA personal income tax filing requirements can result in the assessment of interest/penalties for delinquent tax years, revocation of a sales tax license and other enforcement actions.

# PA-NATP Board of Directors

President Sean Brennan, CPA, MBA  
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## Pennsylvania Monthly Revenue Report September 2007

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

Region 1 Kathryn Bowman, EA (07) <a href="mailto:kbowmanea@comcast.net">kbowmanea@comcast.net</a> 717 866-6151 Sean Brennan, CPA, MBA (08) President Gary N Smith, EA, CFP (09) <a href="mailto:gary@garynsmith.com">gary@garynsmith.com</a> 610 275-1774	Region 5 Vacancy (07) Dave Fleming (08) <a href="mailto:dmfleming@pfb.com">dmfleming@pfb.com</a> 814 764-3371 Patti Blum (09) 1 <sup>st</sup> Vice President
Region 2 Paul Nolt (07) <a href="mailto:paul-pfs@hydrosoft.net">paul-pfs@hydrosoft.net</a> 717 354-8218 Susan Greider (08) <a href="mailto:susan@greiderstax.com">susan@greiderstax.com</a> 717 464-2951 Patricia Turner, EA (09) <a href="mailto:ptytrnr@comcast.net">ptytrnr@comcast.net</a> 717 299-1686	Region 6 Vacancy (07) Vacancy (08) Justina Tushak, EA (09) Secretary
Region 3 Chuck Evans (07) <a href="mailto:evansjrc@aol.com">evansjrc@aol.com</a> 610 873-2073 AC Stickel (08) <a href="mailto:acstickel@atlanticbbn.net">acstickel@atlanticbbn.net</a> 814 944-9000 Samuel A. Wingard (09) Newsletter Editor <a href="mailto:sam1040@alltle.net">sam1040@alltle.net</a> 814 257-9962	Region 7 Howard M Pachter, EA, PA (07) <a href="mailto:hpachter@aol.com">hpachter@aol.com</a> 570 343-9910 Vacancy (08) Amy Gambler, EA (09) 2 <sup>nd</sup> Vice President

### General Fund

General Fund collections of \$2,464.7 million for the month of September were \$54.5 million, or 2.3%, above the official estimate. Fiscal year 2007-08 collections of \$5,928.7 million exceeded the official estimate by \$71.9 million, or 1.2%.

- Total Corporation Tax collections of \$555.0 million for the month of September were \$38.4 million, or 7.4%, above estimate. Year-to-date collections are \$36.4 million, or 5.4%, above estimate.
- Sales and Use Tax (SUT) revenues of \$688.3 million for the month of September were above the official estimate by \$9.0 million, or 1.3%. Year-to-date collections are \$20.5 million, or 0.9%, above estimate.
- Total Personal Income Tax (PIT) collections of \$997.8 million for the month of September were \$8.1 million, or 0.8%, above estimate. Year-to-date collections are \$8.6 million, or 0.4%, below estimate.
- Realty Transfer Tax (RTT) revenues of \$35.5 million for the month of September were \$1.3 million, or 3.8%, above estimate. Year-to-date collections are \$14.5 million, or 11.3%, above estimate.
- Total Inheritance Tax collections of \$58.8 million for the month of September fell below the official estimate by \$1.3 million, or 2.1%. Year-to-date collections are \$7.0 million, or 3.4%, above estimate.
- Other tax revenue including Cigarette, Malt Beverage, Liquor, and other miscellaneous tax collections totaled \$99.7 million for September.
- Nontax revenue collections of \$29.4 million for the month of September fell below the official estimate by \$6.6 million, or 18.2%. Year-to-date collections are \$8.5 million, or 7.0%, below estimate.

## Motor License and Gaming Funds

Motor License Fund collections of \$199.5 million in September were \$9.3 million, or 4.9%, above the official estimate. Fiscal year 2007-08 collections of \$575.2 million are below the official estimate by \$8.1 million, or 1.4%.

The State Gaming Fund collected \$32.7 million in September. Fiscal year-to-date collections for the Fund total \$255.6 million

### *The Financial Page*

#### Income & Expenses Year to Date

as of 09-30-07

REVENUES	
Dues	8221.82
Incentive	51.75
Seminars	7728.51
Interest	24.11
Miscellaneous	
Receipts	<u>2.56</u>
<b>TOTAL REVENUES</b>	<b><u>16028.75</u></b>
EXPENSES	
Newsletter - Postage	86.44
Newsletter - Printing	248.53
Newsletter - Miscellaneous	<u>400.00</u>
<b>SUBTOTAL</b>	<b><u>734.97</u></b>
Admin - Faxes	22.19
Admin - Bank Fees	264.33
Admin - Postage	18.42
Admin - Telephone	86.25
Admin - Photocopies	2.25
Admin - State Fees & Miscellaneous	<u>170.00</u>
<b>SUBTOTAL</b>	<b><u>563.44</u></b>
BOD - Conf. Calls	484.00
BOD - Mileage Reimb	990.50
BOD - Meeting Fees	<u>90.00</u>
<b>SUBTOTAL</b>	<b><u>1564.50</u></b>
National Conference Eastern Region Seminar	620.60
Western Region Seminar	2703.46
	<u>3756.60</u>
<b>SUBTOTAL</b>	<b><u>7080.66</u></b>
<b>TOTAL EXPENSES</b>	<b><u>9943.57</u></b>
<b>NET INCOME</b>	<b><u>6085.18</u></b>

#### Balance Sheet

ASSETS	
Current Assets:	
Commercial Bank Checking	9324.93
Commercial Bank Savings	8322.49
Cash on Hand	0.00
Accounts Receivable	<u>0.00</u>
<b>Total Current Assets:</b>	<b>17,647.42</b>
Property and Equipment:	<u>953.98</u>
<b>Total Property and Equipment:</b>	<b>953.98</b>
Other Assets:	
Deposits	<u>0.00</u>
<b>Total Other Assets:</b>	<b><u>0.00</u></b>
<b>Total Assets:</b>	<b><u>18,601.40</u></b>
LIABILITIES AND CAPITAL	
Current Liabilities:	
<b>Total Current Liabilities:</b>	<b>0.00</b>
Long-Term Liabilities:	
<b>Total Long-Term Liabilities:</b>	<b><u>0.00</u></b>
<b>Total Liabilities:</b>	<b>0.00</b>
Capital:	
Retained Earnings:	12,516.22
Net Income:	<u>6,085.18</u>
<b>Total Capital:</b>	<b>18,601.40</b>

Total Liabilities & Capital:

18,601.40

before relying on any information herein contained. Additionally, the facts and circumstances of a particular situation may differ from those presented here. This material was presented with the understanding that PA-NATP is not engaged in rendering legal, accounting or tax advice.

Due diligence has been used in preparing this publication, however, the possibility of mechanical or human error does exist. Laws, regulations and procedures do change so additional information sources should always be consulted



# PA-NATP Annual Conference & Membership Meeting

November 13, 2007, Holiday Inn Harrisburg West  
5401 Carlisle Pike, Mechanicsburg, PA 17050

## *AGENDA*

7:45 Registration & Continental Breakfast

8:15 Welcome and Introductions  
Sean Brennan, CPA, MBA, PA-NATP President

8:30 PA Personal Income Tax Update  
David A. Braden, CPA, Assistant to the Director, PA Dept of Revenue

9:30 – 9:40 Break

PA Personal Income Tax Update, cont'd

11:10 – 11:20 Break

PA Personal Income Tax Update, cont'd

12:10 – 1:00 Lunch

1:00 Local E.I.T. Reform Legislation  
The Honorable Jane M. Earll, PA Senate Finance Committee Vice Chair

2:00 – 2:10 Break

Local Issues – The Berkheimer Perspective, Patricia McNamara, President,  
David Gordon, Legal Counsel, Jim Hunt Dir. of Sales & Client Services

3:40 – 3:50 Break

Local Issues - Discussion

4:40 Closing

5:15 – 7:15 Dinner & Annual Meeting – Important vote on Chapter Bylaws Amendments

7:15–10:00 Monte Carlo Night for Charity. Join in the fun of Las Vegas style games of chance and help raise money for the David L. Knickerbocker Memorial Scholarship Fund. Cash bar will be available

**CPE Credits available: 8 EA / 8 CPA**

**REGISTRATION FORM**

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: \_\_\_\_\_

	<u>NATP Member:</u>	<u>Non-member:</u>
Full Day – Seminar, Annual Meeting, Casino Night (includes breakfast, lunch, breaks, dinner)	_____ \$ 125.00	_____ \$ 150.00
Seminar only (includes breakfast, lunch, breaks)	_____ \$ 95.00	_____ \$ 125.00
Annual Meeting & Casino Night (includes dinner)	_____ \$ 35.00	_____ \$ 35.00

Please submit a separate form for each person attending.

-----**detach Here**-----

Mail to:	Richard Miller
Or fax to: 724 853-8537	PA-NATP Treasurer
Questions call: 800-726-2871	168 McCabe Drive
	Greensburg, PA 15601

**CANCELLATIONS/REFUNDS:** You may cancel anytime prior to Oct. 20. A \$25 service fee will be charged after Oct 19. No refunds will be issued for cancellations after Nov. 7 or for no-shows however printed material will be mailed. Substitutions are acceptable at the same member/nonmember rate.

**HOTEL INFORMATION:**

Sorry, the block of rooms that PA-NATP had reserved for \$89 is sold out. However, an internet rate of \$96 is available. Reserve on the hotel’s website <http://www.hiharrisburgwest.com/main.html>

**DRIVING DIRECTIONS:**

Visit the hotel’s website @ <http://www.hiharrisburgwest.com/dir.html> or call 717 697-0321.

This program is open to anyone interested in increasing or reinforcing his or her knowledge in the subject area. CPE Certificates will be mailed to all attendees. 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 early 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 8 CPE Credits for Enrolled Agents under Treasury Department Circular 230, Section 10(g) and 8 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.

**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

# *Taxpayer Rights Regarding Tax Disputes*

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

The commonwealth's tax laws require that taxpayers file all tax returns and pay any taxes that are owed. There are times, however, when the department determines that a required return has not been filed or a tax liability has been underreported or underpaid. In that case, the law imposes a duty on the department to enforce these obligations. The law also grants the taxpayer an opportunity to be heard through an appeals process.

## Taxpayers' Appeal Rights

When the department issues a written assessment adverse to a taxpayer, the taxpayer has the right to file a petition with the Board of Appeals. Depending on the tax type, this petition is to be filed within a certain number of days from the mailing date of the department's assessment. The written notice from the department will specify the date by which a petition must be filed with the Board of Appeals. The appeal deadline date is very important and should be carefully observed, since the taxpayer's right to petition for relief without payment expires on this date. If no petition has been filed by this date, payment will be required. Informal oral or written communications with department personnel may not serve as an appeal of a department assessment.

The Board of Appeals is the first level of appeals for taxpayers. It provides the taxpayer with an opportunity to be heard either by written correspondence or a hearing. All of its hearings are handled in an informal, non-adversarial manner at no cost to the taxpayer. Although a taxpayer may choose to have representation by a CPA or attorney, such representation is not required. The Board processes appeals as expeditiously as possible by consistently applying the law and departmental regulations and policies. If the taxpayer disagrees with the Board's decision, an appeal may be filed with the Board of Finance and Revenue (BFR). An appeal from any decision of BFR may be filed with Commonwealth Court.

## Procedure for Petitions for Refunds

If a taxpayer believes that he paid tax incorrectly or overpaid taxes, he may file a petition for refund within three years of the date of payment unless a payment was made in full as a result of a department assessment. In that case, a petition for refund must be filed within six months of the date of the assessment. Except for Liquid Fuels taxes, all petitions for a refund are filed with the Board of Appeals. Petitions for refunds of Liquid Fuels tax paid by political subdivisions, farmers, and volunteer fire, ambulance or rescue squads should be filed with BFR.

## Taxpayers' Complaints

If a taxpayer has a complaint about an action the department has taken in regard to Personal Income Taxes, Employer Withholding Taxes or Inheritance Tax, the department's Taxpayers' Rights Advocate may be contacted at the following address:

PA DEPARTMENT OF REVENUE  
TAXPAYERS' RIGHTS ADVOCATE  
LOBBY – STRAWBERRY SQUARE  
HARRISBURG, PA 17128

The Advocate will facilitate a review of the complaint by working with the appropriate department personnel, or by issuing an assistance order, if appropriate under the circumstances. The mere review of a complaint by the Taxpayers' Advocate will not stop the time from running to file an appeal regarding a department assessment with the Board of Appeals.

For more information on the department's taxpayer rights, please review [REV-527](#) (Taxpayers' Rights Advocate) and [REV-554](#) (Commonwealth of Pennsylvania Department of Revenue Disclosure Statement of the Department's and Taxpayers' Rights and Obligations). For more information on the appeals process, please review [REV-23](#) (Practices and Procedures of the Board) and [REV-1799](#) (Time Limitations on the Filing of Petitions for Appeal).

# Top Errors for Taxpayers and Paid Preparers on Return Submissions

*Cumulative through August 31, 2007*

## Form 1040EZ

Paper Filed Returns		Count	E-File Returns	Count
1	Tax amount wasn't the correct amount based on taxable income and filing status.	75,739	EIC was figured or entered incorrectly.	136
2	Refund amount or the amount owed was figured incorrectly.	65,123	Can't be claimed as dependents on another's return. We increased the number of exemptions.	119
3	Taxable income was figured incorrectly. There was an error in subtraction of exemption or of combined standard.	53,715	Amounts in the payments section were added incorrectly.	76
4	EIC was not allowed. You or your spouse must be at least 25, but less than 65, years old within the tax year.	43,740	Tax amount wasn't the correct amount based on taxable income and filing status.	18
5	EIC was figured or entered incorrectly.	31,232	The combined standard deduction and personal exemption amount was incorrect on Form 1040EZ.	14

## Form 1040A

Paper Filed Returns		Count	E-File Returns	Count
1	Total exemption amount on page 2 of the return was incorrect.	95,086	EIC was figured or entered incorrectly.	515
2	Taxable amount of social security benefits on page 1 of return was figured incorrectly.	61,093	Taxpayer notice was sent for miscellaneous errors.	514
3	Tax amount wasn't the correct amount based on taxable income and filing status.	60,637	Credit for child and dependent care expenses was incorrect.	440
4	Standard deduction for age 65/older/blind was figured incorrectly.	56,411	Amount claimed as excess social security or railroad retirement tax withheld was incorrect.	282
5	EIC was figured or entered incorrectly.	52,974	Can't use single or head of household filing status and claim exemption for spouse.	240

## Form 1040

Paper Filed Returns		Count	E-File Returns	Count
1	Tax was refigured using computation from Schedule D tax worksheet or qualified dividends and capital gain tax worksheet.	197,166	EIC was figured or entered incorrectly.	3,896
2	Taxable amount of social security benefits on page 1 of return was figured incorrectly.	117,499	Amount claimed as excess social security or railroad retirement tax withheld was incorrect.	1,280
3	Tax amount wasn't the correct amount based on taxable income and filing status.	104,486	Child tax credit was figured incorrectly based on the number of boxes checked and/or on adjusted gross income.	1,059
4	Dependent's last name didn't match SSA or our records. We didn't allow the exemption.	100,806	Taxable amount of social security benefits on page 1 of return was figured incorrectly.	909
5	Total exemption amount on page 2 of the return was incorrect.	78,732	Additional child tax credit from Form 8812 was incorrectly computed or transferred to the return.	774

## IRS Issue Management Resolution System Update

The Issue Management Resolution System (IMRS) is a streamlined and structured process that facilitates stakeholder issue identification, resolution and feedback. IMRS captures, develops, resolves and responds to significant national and local stakeholder issues. When stakeholder organizations notify the IRS of concerns about IRS policies, practices and procedures, SL researches the issues to bring about resolution. IMRS also identifies nationwide trends in the reporting, filing and paying requirements that may necessitate changes to IRS processes and procedures. Progress on stakeholder issues is closely monitored to assure proper response and communication to the initiating stakeholder and all impacted stakeholders.

If you are experiencing problems with the IRS that are systemic in nature, please report them to PA-NATP's Liaison, Sean Brennan, [sean@brennantax.com](mailto:sean@brennantax.com)

Following is a partial list of issues currently in the system. The complete list is available on the website: <http://www.irs.gov/businesses/small/article/0,,id=174556,00.html>

### NEW IMRS ISSUES

IMRS 07-0000599 - Cafeteria Plans

*/Issue:* Practitioner advises that the IRS has very limited information available on IRS.gov regarding Cafeteria Plans and requests additional FAQs, presentation materials, and a drop-in article on the subject.

IMRS 07-0000613 - Form 2210, Underpayment of Estimated Tax

*/Issue:* Tax professional advises that he prepares over 200 commercial fishermen 1040 tax returns annually. All returns include the SIC code for commercial fishing on their Schedule C's, the gross proceeds from fishing on Page 2 of Schedule E, and Form 2210F with the return. Every year 5-10 of these fishermen erroneously get notices stating they owe 2210 penalties and every year the penalties are abated. Why are these notices being issued?

### RECENTLY CLOSED ISSUES

IMRS 07-0000573 - Mailing or Faxing Transcripts

*/Issue:* Practitioner is concerned about the change in policy for mailing and faxing tax account information. Effective April 27, 2007, Practitioner Priority Service will no longer mail or fax income information or transcripts to taxpayers if requested to do so by a practitioner who does not have a power of attorney on file.

*Response:* A review of the Practitioner Priority Service (PPS) IRM has been completed in coordination with the Office of Disclosure regarding the mailing or faxing of income information or transcripts to taxpayers as a result of practitioner contact when no POA is on file. A revision will be added to IRM 21.3.10 to advise assistors with the following procedure "Advise the Practitioner that we cannot respond directly to them for the information in which he/she has requested, however, a response will be sent to the taxpayer at the taxpayer's address of record. The practitioner would then need to obtain the requested information, on the taxpayer's behalf, directly from the taxpayer." Additionally, a review of Headliner #186 has been completed and an update has been elevated to revise question #5 "What should a practitioner have when calling PPS?"

IMRS 07-0000550 - Form 1040, U.S. Individual Income Tax Return

*/Issue:* Practitioner recommends the name field be expanded beyond 35 characters when e-filing 1040s.

*Response:* Unfortunately the name line is limited to 35 characters for both e-file and paper returns. If expanded further, it cannot post to the masterfile.

### IN PROCESS ISSUES

IMRS 07-0000580 – Sharing Change of Address Information

*/Issue:* Practitioner suggests that the Social Security Administration (SSA) and the IRS exchange change of address information for recipients of social security benefits and end misrouted SSA benefit levies.

*Status:* Coordinating with Governmental Liaisons and the Social Security Administration.

## *IRS Offers Relief for Late S Corporation Elections*

IR-2007-166, Oct. 9, 2007

WASHINGTON — Businesses that are eligible to elect S corporation tax treatment now have a simpler process for requesting relief for late elections under a change announced by the Internal Revenue Service today.

Revenue Procedure 2007-62 allows small businesses that missed filing Form 2553, Election by a Small Business Corporation, before filing their first Form 1120S, U.S. Income Tax Return for an S Corporation, to file both forms simultaneously. The change is effective for taxable years that end on or after Dec. 31, 2007. Internal Revenue Bulletin 2007-41, published on Oct. 9, 2007, includes this new guidance.

The IRS cautioned that the requirement for filing Form 2553 to establish the election in advance of filing the initial Form 1120S remains in effect. However, the new process will save time and effort for those taxpayers who can establish reasonable cause for making a late election.

Form 2553 will be updated to reflect the new rules, so taxpayers filing paper Forms 2553 should download the most recent revision from IRS.gov. Form 2553 can also be submitted electronically as an attachment to an e-filed Form 1120S.

There is relief under earlier guidance for late elections for taxpayers who meet certain conditions. Previously, taxpayers had to submit Form 2553 along with a statement explaining the reasons for the late election. The new guidance provides a simplified method to request relief by permitting taxpayers to file their first Form 1120S along with Form 2553 and include the statement on the form.

Small business corporations that are eligible for tax treatment under Subchapter S of the Internal Revenue Code enjoy the advantages of the corporate structure while being taxed similarly to a partnership or sole proprietorship.

The new procedure will reduce taxpayer burden by allowing the agency to process a properly completed tax return and its corresponding election without delays or additional contacts with taxpayers to resolve the issue of a missing election.

The change, based on suggestions from tax professionals and small business owners, resulted from the work of an IRS process improvement team led by the Office of Taxpayer Burden Reduction.

## *October Brings Launch of Special IRS Study*

as excerpted from the CCH Tax Weekly

The IRS has begun an audit study of 13,000 individual tax returns. Taxpayers will be notified, via mail from their field office, that they have been selected for this audit study.

This study differs from the National S-Corp. audit study, which is near completion, and represents about 1/10 of 1 percent of all individual tax returns filed.

The IRS hopes to use this audit study to continue its attempt to close the tax gap and ensure taxpayer compliance.

Data from the audit study will help revise audit procedures and improve third party reporting compliance. The audit study concerns the 2006 tax season and "will continue for the foreseeable future".

The IRS will make every attempt to make this audit study as "minimally intrusive as possible". We will see if this assertion is actually a possibility.

The complete IRS news release announcing the study may be read at <http://www.irs.gov/newsroom/article/0,,id=171023,00.html>

## *2007 CALENDAR OF EVENTS*

Bold type = PA-NATP sponsored or cosponsored events

*Italic type = National sponsored events*

<i>November 5-6</i>	<i>Famous 1040/1040 Extra Workshops</i>	<i>Bel-Aire Clarion Hotel Erie, PA</i>
<i>November 9-10</i>	<i>Famous 1040/1040 Extra Workshops</i>	<i>Crown Plaza Valley Forge King of Prussia, PA</i>
<i>November 12-13</i>	<i>Famous 1040/1040 Extra Workshops</i>	<i>Radisson Hotel - Green Tree Pittsburgh, PA</i>
November 12	Board of Directors Meeting	Holiday Inn Harrisburg West
November 13	PA-NATP Annual Conference	
<i>November 14-15</i>	<i>Famous 1040/1040 Extra Workshops</i>	<i>Mechanicsburg, PA</i>
<i>December 3-4</i>	<i>Famous 1040/1040 Extra Workshops</i>	<i>Eden Resort Lancaster, PA</i>