



PENNSYLVANIA CHAPTER

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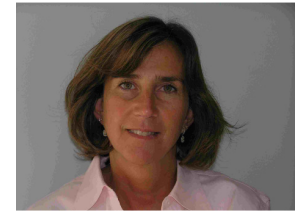
PA-NATP NEWS



Volume 22, Issue 3

Fall 2010

President's Message



Dear PA NATP,

What a busy fall season our Chapter has had! In September the West seminar was held in Cranberry Twp. PA, outside of Pittsburgh, at the Cranberry Alliance Learning Center. Those who attended were treated to great education at a wonderful location. Board Director Patti Blum presented oil and gas issues and Director Dave Fleming covered farming. Thanks to Patti and Dave for insuring a successful seminar. The weekend before the seminar a few of the Board members participated in the Diabetes walk through the Pittsburgh Zoo. Thank you to Rich Miller for coordinating the team.

In October, the East seminar was held in Valley Forge, PA. Board members Gary Smith and Sean Brennan put together a great seminar which included two people from the City of Philadelphia, Rich Furlong from the IRS and a speaker on office security. If you missed this seminar you missed a wealth of information.

The Annual seminar and meeting will once again be held in Mechanicsburg, PA on November 15 & 16 this year. As in past years, the always-informative David Braden from the PA Department of Revenue will present a PIT Update. This is just one of the great topics that you won't want to miss so please visit our website for a [registration form](#) or to [register online](#).

Have you registered to get your PTIN yet? The IRS recommends filing out the form and submitting it online at the [IRS Website](#). I found the process only takes a few minutes. You are required to reapply for a PTIN even if you currently have one. In most cases you will be reassigned the same PTIN. You must complete this application before you can file a tax return for tax year 2010.

The Board is always in need of volunteers to help with committees but especially needed are members for the newly reformed Education Committee. With the new education requirements that take effect in 2011, the Education Committee is more important than ever. Please contact me or any Board member to sign up to help.

As reported in the last newsletter, two PA Chapter members attended and passed the instructor certification program offered by National immediately following the National Conference in July in Austin Texas. Congratulations to Patti Blum and Bonnie Lewis for their hard work and dedication.

Please think about becoming involved in *your* chapter. It will be beneficial to both you and the Chapter.

I look forward to seeing you in Mechanicsburg in November. Have a good holiday.

Sincerely,
Justina Tushak, CPA, EA
PA-NATP President

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Still Time to Register for PA-NATP Annual Conference

**Monday, Nov 15 – Basic PA Personal Income Tax
Annual Dinner
Roundtable Discussions**

**Tuesday, Nov 16 – 2010 PA Personal Income Tax Update
Farm Returns**

Holiday Inn Harrisburg West, Mechanicsburg, PA

See page 16 for details and registration form

E-FILE MANDATE FOR PAID THIRDPARTY TAX PREPARERS EFFECTIVE JAN. 1, 2011

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

In an effort to increase the rate of electronic filing, the fastest and most cost-effective way for the Department of Revenue to process tax returns, the department will require paid third-party tax preparers who prepared at least 50 PA personal income tax returns (PA-40) in calendar year 2010 (including amended returns) to file clients' 2010 returns electronically, beginning Jan. 1, 2011.

Each electronically filed return saves the department \$3.49 in processing costs, and electronically filed returns result in faster taxpayer receipt of refunds.

In determining if a paid tax preparer prepared at least 50 returns in 2010 for tax year 2009, the preparer must count all PA-40 returns (non-resident, part-year resident and resident PA-40 returns, whether original or amended) prepared by all members and employees of the business, regardless of where the member or employee prepared the returns.

Fiduciary Income Tax Returns (PA-41), Nonresident Consolidated Income Tax Returns (PA-40NRC), Income Tax Keystone Opportunity Zone Returns (PA-40 KOZ) and fiscal year returns are not counted in determining if a paid tax preparer prepared at least 50 returns in 2010.

If the tax software of a preparer required to e-file cannot support electronic filing, such software must be acquired.

Exceptions to the e-file requirement include the following:

- A paid tax preparer may file a paper return when a taxpayer specifically directs the preparer to do so. The 2010 PA-40 return will include a taxpayer "opt out" oval to confirm the taxpayer's election to file a paper return.
- A paid tax preparer who does not have software that supports electronic filing of a required attachment to a return may file the return by paper.
- A return may be filed in paper format if it cannot be filed electronically because electronic filing is not supported for the return or its required attachments.
- A tax preparer who proves electronic filing would place undue hardship on the preparer may request a waiver from the department by Nov. 30. If a waiver is granted, it would allow the paid tax preparer to file paper returns through Dec. 31, 2011.

Third-party tax preparers not subject to the electronic filing requirements include volunteer, unpaid preparers; people who simply provide support like typing; employees of a business who prepare tax returns for other employees and officers of the business; and fiduciaries who prepare returns for trusts and estates they serve.

For detailed information on the e-file requirements for paid tax preparers, review the [Method of Filing Notice](#) in the July 3 *Pennsylvania Bulletin*.

UNEMPLOYMENT COMPENSATION MANAGEMENT SYSTEM TO REPLACE E-TIDES UNEMPLOYMENT COMPENSATION FUNCTIONS IN NOVEMBER

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

Beginning in November, employers that previously filed unemployment compensation tax and/or wage reports and payments via e-TIDES will need to begin using the Unemployment Compensation Management System (UCMS), which will replace the unemployment compensation functions in e-TIDES. Employers and their representatives will continue to file and pay all other business taxes through e-TIDES.

Employers and their representatives, also known as third-party administrators or TPAs, will be able to do the following using the UCMS:

- File quarterly wage report (UC-2A) information online, which will calculate the tax report (UC-2) amounts;
- Upload files containing quarterly wage report and tax report information;
- Send files containing quarterly wage and tax report information via file transfer protocol, or FTP;
- Amend previously filed quarterly wage and tax reports; and
- Pay all quarterly amounts due online, using ACH debit, ACH credit, credit cards or debit cards that don't require PINs.

With the arrival of the UCMS, third-party administrators representing more than one employer can file wage and tax report information for multiple clients through file transfer protocol or file upload. Filing quarterly wage reports via magnetic tapes, cartridges or diskettes will be discontinued.

For the latest information, visit the [Unemployment Compensation Management System](#) on the Department of Labor & Industry's website.

Department of Revenue to Combine Williamsport, Sunbury District Offices

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

The Department of Revenue will consolidate its Williamsport and Sunbury district offices in Sunbury, a move that will save taxpayers an estimated \$45,000 annually in reduced operating costs.

The Williamsport district office, located at 44 Little League Blvd., will close permanently at the close of business Friday, Oct. 22. Five Williamsport district office employees will be placed into the same positions in Sunbury.

Area residents seeking help filing state taxes or completing Property Tax/Rent Rebate program applications may call or visit one of the following district offices:

- Sunbury – 535 Chestnut St.; 570-988-5520
- Scranton – Samters Building, 101 Penn Ave., Room 200; 570-963-4585
- Harrisburg – Strawberry Square, Lobby, 4th & Walnut Streets; 717-783-1405

Taxpayers are also encouraged to visit the Department of Revenue's website for information and tax filing resources. www.revenue.state.pa.us, taxpayers can file returns, make payments (including estimated payments), check the status of returns and refunds, update information, pay taxes by credit/debit card, access online customer service, review answers to commonly asked questions and download tax forms.

After the Williamsport and Sunbury district offices are consolidated, the department will have 15 district offices. Two similar consolidations occurred earlier this year with the closing of offices in Pottsville and York; combined, the three office consolidations result in \$107,000 in annual savings.

For more information and a listing of all Revenue district offices, visit www.revenue.state.pa.us.

HOW TO PASS THROUGH RESTRICTED TAX CREDITS TO APPLY AGAINST PA PERSONAL INCOME TAX LIABILITIES

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

In effort to clarify procedures for individuals who wish to apply restricted tax credits to Pennsylvania personal income tax liabilities, the department revised Chapter 17 of the PA Personal Income Tax Guide, which can be found at www.revenue.state.pa.us. Following are some basic guidelines for passing through tax credits to entity owners from the entities to which credits were awarded.

Prior to passing tax credits through to entity owners, some credits must first be applied to the entity's corporate tax liability, if any, for the year in which the credit is granted. If the entity has a tax liability for the tax year in which the credit is approved for use, the tax credit must first be applied to that tax liability.

If an entity does not use all approved tax credits, it may elect in writing to pass through all or a portion of the tax credit to owners, in proportion to the share of the entity's distributive income to which the owner is entitled. In most cases, the tax credit may be applied up to the full amount of owners' tax liabilities, minus any other nonrefundable credits that are applied first.

An owner of a pass-through entity to which a tax credit is transferred must immediately claim the credit in the tax year in which the transfer is made. The owner may not carry forward, carry back, obtain a refund of, sell, assign or pass through the tax credit again.

To pass through tax credits to owners, an entity must submit a request on entity letterhead to the Department of Revenue at the following address, listing the name and address of each owner, amount of tax credit to be passed through, tax year, tax type and owner's tax identification number.

PA DEPARTMENT OF REVENUE
BUREAU OF CORPORATION TAXES
PO BOX 280701
HARRISBURG PA 17128-0701

The statement must be signed by an authorized representative of the entity, and it should be submitted before owners file their individual tax returns.

Some tax credit programs provide a claim form, located on the reverse side of the award letter. Credit awardees should use the claim form to indicate the tax accounts to which the credit should be applied.

There are two exceptions to the process outlined here for passing through tax credit:

- To pass through an Educational Improvement Tax Credit, a taxpayer must complete and submit the Educational Improvement Tax Credit Election Form, REV-1123.
- To pass through a Keystone Innovation Zone Tax Credit, visit the Department of Community and Economic Development's website at www.newpa.com or call 1-800-379-7448.

For general information pertaining to all restricted tax credits as well as specific details regarding each tax credit individually – including each tax credit's carry-forward and pass-through rules, applications and guidelines – review Chapter 17 of the PA Personal Income Tax Guide.

Enhanced Business Tax Assessment Effort Recovers Nearly \$1.4 million in Back Taxes Since End of PA Tax Amnesty *Revenue Department Updates List of State Tax Liens*

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

The Department of Revenue today (10/15/2010) announced that a second, stepped-up enforcement effort has recovered nearly \$1.4 million in back taxes since PA Tax Amnesty ended on June 18.

"Before Tax Amnesty ended, we promised to step up enforcement efforts against anyone who did not take advantage of that generous, yet limited-time offer to settle back taxes," Revenue Secretary C. Daniel Hassell said. "We first delivered on that promise by publicly naming tens of thousands of tax delinquents online. Now we're delivering on a second promise, to hold corporate officers personally accountable for taxes their businesses owe.

"After Tax Amnesty, we pledged to double efforts in issuing responsible party tax assessments, where assessments are filed against a business and against the corporate officers or individuals responsible for that business. In just four months, we've already surpassed the total number of responsible party assessments issued in all of last year."

From June 18 through Oct. 12, the department issued more than 1,900 third-party assessments, as compared to about 1,500 issued in all of 2009. Nearly \$1.4 million in back taxes has been settled as a result of this stepped-up enforcement effort.

"At that pace, Revenue stands to triple efforts to hold corporate officers and other responsible parties accountable for their businesses' delinquent taxes," said Hassell. "We've pledged to the 97 percent of Pennsylvanians who do the right thing by paying taxes in full and on time that we would pursue unpaid state taxes even more aggressively, and we continue to fulfill that promise."

The department also released the latest monthly update to its recently expanded online list of state tax liens. The revised list details nearly 43,000 state tax liens against individuals and businesses that owe \$255.8 million in state taxes.

The revised list reflects the addition of 2,002 new liens filed in September for an additional \$8.1 million in overdue state taxes. New liens are in boldface type on the online list. A total of 663 liens totaling \$3.7 million were satisfied and removed from the list.

Publicly identifying tax delinquents can be a successful tax collection incentive. About half of all states use Internet lists to help collect unpaid taxes, including Delaware, Maryland, New York and Virginia.

The list includes all outstanding state tax liens filed between July 1, 2009 and Oct. 1, 2010. The revised list is updated monthly to include newly filed liens and remove satisfied liens.

Information on the website is public as a result of liens filed by the Revenue Department. Each lien is recorded in the prothonotary's office of the county where the person lives or does business. The amounts listed on the website represent the original lien amounts. The current amount of tax due may differ from the amount listed on the site because of partial payments and/or the accrual of additional interest since the tax lien was filed.

Anyone appearing on the list should call the Revenue Department at 717-783-3000 to make payment arrangements.

The complete tax delinquent list is available at www.revenue.state.pa.us, under the "Hot Topics" tab on the home page.

**REVENUE DEPARTMENT DEBUTS NEW ONLINE
LIST TO GET TAX SCOFFLAWS TO PAY WHAT THEY OWE**
**More Than 39,000 State Tax Liens Identified Against
Individuals, Businesses Owing \$233 Million**

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

As a follow-up to Pennsylvania's recent Tax Amnesty program, the Department of Revenue released in August a newly expanded online list detailing more than 39,000 state tax liens against individuals and businesses that owe \$233 million in state taxes.

"Before Tax Amnesty ended in June, we promised to step-up enforcement efforts against anyone who did not take advantage of that generous, yet limited-time offer to settle back taxes without having to pay all the penalties and interest," Revenue Secretary C. Daniel Hassell said. "Our exhaustive online list, naming tens of thousands of tax delinquents across the state, is the first step in fulfilling that pledge to pursue unpaid state taxes even more aggressively."

Publicly identifying tax delinquents can be a successful tax collection incentive. About half of all states use Internet lists to help collect unpaid taxes, including Delaware, Maryland, New York and Virginia.

The Pennsylvania tax delinquent list first debuted in April 2006. The prospect of appearing on the list encouraged delinquent taxpayers to pay \$127.3 million and enter into deferred payment plans for an additional \$12.6 million in previously unpaid taxes through June 2010.

The expanded tax delinquent list includes more than 10 times the number of tax delinquents offered in previous versions. The list previously detailed only employer withholding and sales tax liabilities, but the new list includes information about all state tax liens filed since July 2009. The revised list will be updated monthly, rather than quarterly, to include newly filed liens and remove satisfied liens.

"By 'naming names' online, we hope to shame tax scofflaws into paying their fair share," said Hassell. "We don't like to have to embarrass taxpayers into complying with the law, but these tax delinquents leave us no choice. This list exposes tax cheats to the 97 percent of Pennsylvanians who already do the right thing and pay their taxes on time and in full."

Information on the website is public as a result of liens filed by the Revenue Department. Each lien is recorded in the prothonotary's office of the county where the person lives or does business. The amounts listed on the website represent the original lien amounts. The current amount of tax due may differ from the amount listed on the site because of partial payments and/or the accrual of additional interest since the tax lien was filed.

Anyone appearing on the list should call the Revenue Department at 717-783-3000 to make payment arrangements.

The complete tax delinquent list is available at www.revenue.state.pa.us, under the "Hot Topics" tab on the home page.

Quick Reference Book Reminder

The order forms for Quickfinder and TaxBook reference books are now available on the NATP website
http://www.natptax.com/taxstore/Documents/2010_Quickfinder_Form.pdf
http://www.natptax.com/taxstore/Documents/2010_TheTaxBook_Form.pdf

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

MARCELLUS SHALE E-NEWSLETTER OFFERS WEEKLY POLICY, ENVIRONMENTAL NEWS ON BURGEONING PENNSYLVANIA INDUSTRY

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

In the past three years, Pennsylvania has become the epicenter of natural gas exploration, with dozens of companies seeking to capitalize on the abundant natural resources in the Marcellus Shale formation. The consequences of this rapidly growing industry affect us all.

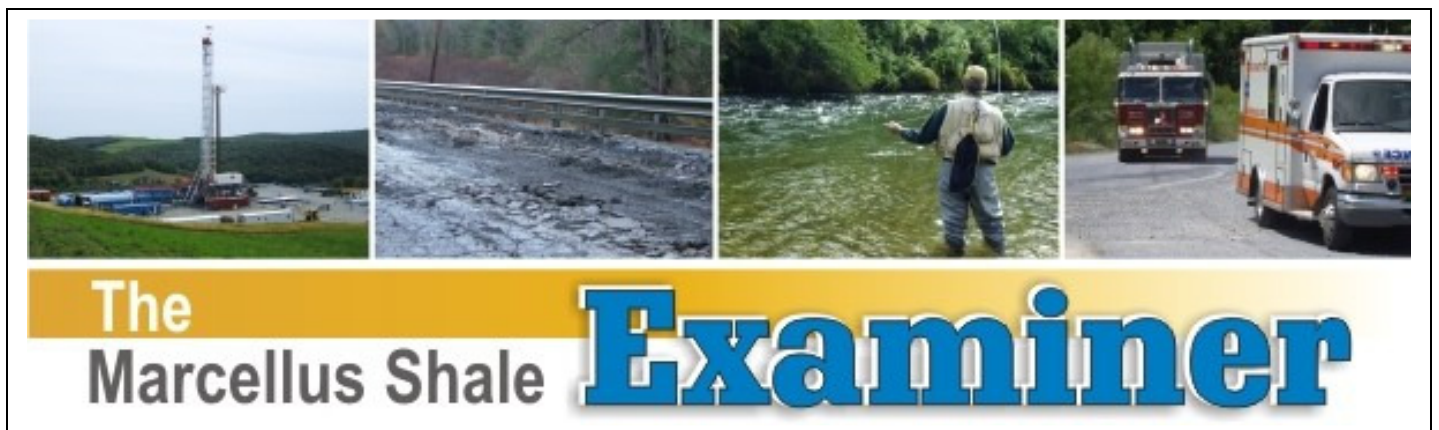
In coming months, policy makers will work on important issues related to drilling in Pennsylvania. From enacting a severance tax, so large drilling firms pay their fair share, to writing laws that could affect landowners' rights when it comes to drilling on or under their property, there will be tremendous focus on drilling-related issues.

To follow all of these developments, register for the [Marcellus Shale Examiner](#). This weekly e-newsletter will chronicle the latest news on Marcellus Shale activities, including the following:

- How county and local governments and emergency responders are handling the drilling rush taking place in their backyards;
- How state agencies are working to protect Pennsylvania's natural resources and keep communities safe;
- How the public and landowners are responding to pressures to lease their land or tracts in their neighborhoods for drilling;
- How drilling companies operating in Pennsylvania have received billions of dollars from foreign nations and large multinational corporations that are anxious to get a piece of the action; and
- How state officials are addressing the issues associated with drilling.

It is important for Pennsylvania's business leaders to understand the impact drilling into the Marcellus Shale has on our communities today and what it will mean for our state tomorrow.

Register to receive the [Marcellus Shale Examiner](#) today.



SEVERANCE TAX TO PROTECT ENVIRONMENT, SUPPORT COMMUNITIES AFFECTED BY MARCELLUS SHALE GAS INDUSTRY

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

Pennsylvania's booming natural gas industry is creating new economic opportunities across much of the state, but the widespread drilling activity is also creating new challenges for communities and the environment. Those challenges carry a cost.

In communities where drilling is taking place, local officials are dealing with additional demands on their already limited financial resources to maintain roads, bridges and other infrastructure, and to provide important social services, which are also in greater demand. Drilling activities are also posing new threats to water supplies, air quality and the state's other natural resources.

To help offset the additional costs of dealing with these and other issues, lawmakers and the Governor have agreed to enact a severance tax by Oct. 1 on natural gas taken from the ground. This levy will ensure drillers to pay their fair share for taking advantage of local resources and will provide local governments funds to keep communities safe, accommodate the drilling rush and continue providing valuable services and resources to residents. It will also ensure important environmental protection programs and organizations receive additional funding to protect the land and clean up waterways, among other work.

"The Marcellus Shale gas industry is just getting started in Pennsylvania, so we have the opportunity now to ensure that adequate resources are available for local and state government to meeting growing demand for services and protect the environment," said Governor Edward G. Rendell during a recent visit to a Tioga County community impacted by drilling. "To accomplish these goals, the gas companies profiting from this rapidly growing industry should be willing to pay a fair share levy."

Pennsylvania is the 15th largest natural gas production state in the U.S. and the only major energy-producing state that does not levy a tax on natural gas extraction. Even the energy giant states of Alaska and Texas impose a severance tax. Earlier this year, Governor Rendell proposed a severance tax on natural gas extraction modeled after West Virginia's levy, making Pennsylvania's proposed severance tax less of a burden to drilling companies than many of the fees on the books in 28 other states.

In a recent poll, eight out of 10 Pennsylvanians said they favor a tax on gas companies to fund programs that will protect the environment and help local governments handle increased demand for services

SEPTEMBER IS NATIONAL PREPAREDNESS MONTH

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

September is National Preparedness Month — a time when federal, state and local partners encourage citizens to prepare for emergencies in their homes, businesses and communities.

The ReadyPA campaign can help you and your loved ones prepare for a disaster. The campaign's website, www.ReadyPA.org (or call 1-888-9-READYPA) offers important information like what to include in a preparedness kit and how to create a family emergency plan.

Knowing what to do is your best defense in any emergency so start planning now. This September, share that message with others by encouraging them to "Be Informed, Be Prepared, and Be Involved."

Prepare for IRS Competency Exams With our Leading Tax School

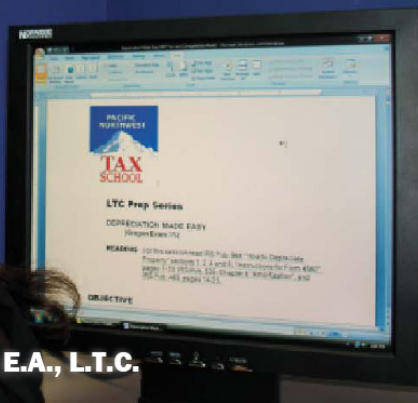
For 37 years, Oregon has led the nation with mandatory testing, licensing and CPE for tax preparers.

Now Oregon's Best Tax School is ready to help you!

Our student pass rate is 94% at Tax Board Exams. No other school compares.



- Live, Interactive Webinar Courses
- Self-Paced Online Training Programs
- Correspondence Courses

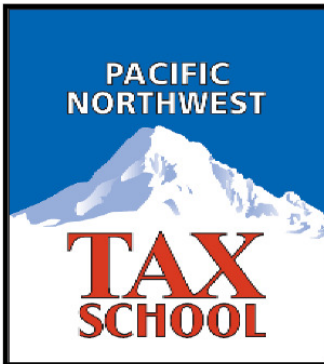


Instructor - April Gutierrez, E.A., L.T.C.

Basic Tax Course
A 72-Hour introduction
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4 Hours FREE CPE!
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Visit our web site: www.pnwtaxschool.com

Tax Trippers Have A Successful Walk At The Pittsburgh Zoo

submitted by Richard Miller, CFP

The second event in the 2010 PA-NATP Charity Challenge took place at the Pittsburgh Zoo & PPG Aquarium on Saturday, September 25, 2010 to benefit the American Diabetes Association. The PA-NATP team raised \$455.

The weather was perfect and the event was fabulous. There were over 2000 participants. The day consisted of a leisurely walk through the zoo to see the exhibits. If you have not been to the zoo in a while you don't realize what you are missing. Giant Eagle supermarkets provided snacks for the participants at the conclusion of the walk.

Our team only had two members, Chapter President Justina Tushak and Chapter Treasurer Rich Miller but we had a great time. It would be nice to see more members and their families get involved. This is a great way to socialize and get to know your fellow members. Hope to see you next year!

Welcome New Members

In August

Elizabeth A Brennan, EA	Pittsburgh
Reynold L Cortigine, CLU ChFC CFS MB	Kennett Square
Lynette Fahringer	Lehighton
Rodney A Kemerer, EA	Bridgeville
Loretta Kendall	Mc Donald
Linda Kristekas	Warrington
Donny Montano	Philadelphia
Jon Parrotta	Pittsburgh
Peter E Pili	Havertown
David Shiley	Lancaster

In September

Amauris German Almonte	Allentown
Mary Bolt, EA	Duncansville
Nicholas DiBartolomeo	Morton
Kim Gilbert-Prior	Downingtown
Joann Yvonna Hauer, CPA	Annaville
Charles L Potter Jr, CPA, JD	Pittsburgh
Elizabeth T Rich	Norristown
Tracy Rossetti	Pittsburgh
William Tinsman	Matamoras

Have You Joined Member to Member?

Member to Member is NATP's exclusive online social networking community. There you can find answers, read and write blogs, comment on discussion boards, listen to podcasts, talk tax, create common interest groups, and so much more! NATP is the only tax association that offers this member benefit.

To enter the Member to Member community you must be logged into the NATP website as a member of NATP. Check the upper right-hand box of the screen to verify this. Next step, take a look at the user agreement below, then click the Member to Member logo to join the community. It's that easy.

Western PA Working Together Seminar

Submitted by Patti Blum

The Working Together Seminar for the western section of Pennsylvania was held at Futule's Harmar House in Harmar, PA on 9/23/10. Working together is a partnership of public and private tax professionals working together to provide quality education in the tax field. The steering committee contains representatives from the IRS, PA Dept. of Revenue and the preparer community which contains representatives from PICPA, PA-NATP, PSPA, and PSEA.

The event was once again provided to a full house crowd. The speakers and education were top notch with presentations on Hot Topics and Liaison Issues, Collection Issues, IRS appeals, Cancellation of Debt, Corporate Dissolution in PA, Employee Benefit Plans, and the Affordable Care Act. Keynote speaker for the event was David R. Williams, Executive Lead for Return Preparer Regulations Implementations. His speech was followed by a half hour question and answer session which was very informative.

The long time chairman of these events, Andrea Escher with the IRS, will be retiring at the end of the year. The steering committee presented her with flowers and heart felt wishes for a happy retirement. She has been in charge of this event for many years and her smile, knowledge, and hard work will certainly be missed.

The steering committee's wrap up meeting will be held at the Pittsburgh IRS center in Monroeville in November where evaluations from this year will be reviewed and planning for next year's event will begin. Anyone with suggestions for next year's program can email PA-NATP's representative, Patti Blum @ widders@penn.com.



Retiring Working Together
Chair, Andrea Escher



IRS Representatives
Richard Furlong Jr.
Andrew Hromoko Jr

Opportunities to Help Your Chapter

The Chapter Needs YOU!

The Chapter needs volunteers on **all** committees, especially the Education Committee which has been reformed due to the new IRS education requirements. Volunteering will benefit you and the Chapter! Please contact Justina Tushak at jtushak@tushakaccounting.com or any Board member, whose contact information can be found at www.panatptax.com/contact.html.

Silent Auction Items Needed for Annual Conference

As in prior years, a silent auction to benefit the Dave Knickerbocker Scholarship Fund will be held during the PA-NATP Annual Conference on November 15 & 16, 2010 in Mechanicsburg. Members, whether attending or not, are asked to consider donating an item or item(s) for the auction. In the past, donated items have included office supplies, crafts, tickets to a baseball game and food & wine from different areas of the state. If you would like to donate something please contact Justina Tushak at jtushak@tushakaccounting.com. Thank you for supporting your Chapter and the Dave Knickerbocker Scholarship Fund.

Do you want to become a Certified Instructor?

Have you heard of a "Certified Instructor"? This is a new certification offered by NATP. NATP offered the two-day class after National Conference in Austin, Texas. A person who becomes certified is eligible to teach a variety of classes offered by National. It will be important to have a number of certified instructors available because of the new IRS education requirements. This will be an opportunity for our Chapter to hold pre-determined educational seminars throughout the state. This person is NOT certified to teach classes such as the 1040 Workshop and 1040 Extra. Our Chapter has two members, Patti Blum and Bonnie Lewis, who have become Certified Instructors. Congratulations to them on their hard work. Are YOU interested in becoming a certified instructor? National will send an instructor to come and teach the two-day class as long as there are six people interested. Please email me at jtushak@tushakaccounting.com if you are interested in becoming certified.

Celebrities Wanted:

Compilation of data for the Chapter of the Year Award is an on-going process and work has begun on the application for the 2010 award. If you appear on TV or radio, have articles published or speak at a public function on a tax related topic, the Chapter of the Year Application Committee needs to hear from you. Publication and speaking are categories which earn the Chapter points toward the Chapter of the Year Award. Contact Justina Tushak at jtushak@tushakaccounting.com for information on what type of documentation is needed for inclusion with the application. The deadline for the award application is June 1 of each year.

The Financial Page

<u>Income & Expenses Year to Date</u> as of 31 August 2010	<u>Balance Sheet</u>																																																																																																																																																		
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Synopsis of PA NATP Board of Directors Meeting September 26 2010

The meeting, in Cranberry Township PA, was called to order at 4:48pm by President Tushak.

The Current Agenda and Minutes from the July Board meeting were sent out by email.

President Tushak spoke about the busy upcoming schedule for the board with all of our seminars in the fall this year. Also noted was the IRS education mandate meaning members will need education available in 2011 so there is the potential for our membership to skyrocket.

The board appointed Bonnie Lewis and Joyce Jones to fill 2 of the empty seats we have on the Board. Bonnie will be in Region 2 and Joyce in Region 5.

Rich provided the balance sheet as of 8/31/2010. He noted the amount under seminars in last year's budget reflected the East which was held in June the prior year. This year the East will be held in Oct.

Patti Blum said the August report from National shows 989 members. August is typically low for new and renewal members. Bonnie will be sending out the new member letters.

Public relations sent out 500 post cards to a select group from the IRS ERO website in an attempt to increase our exposure for the seminars and let people know who we are.

Chapter of the Year: The board will keep current on the 2010 application. Any published member should forward all information to the board.

Our seminar dates are firmed up for 2010, West will be 9/27, East will be 10/20 and the Annual will be Nov 15 and 16th. All will be posted to our website www.panatptax.com

Charity: A walk for Diabetes was held at the Pittsburgh Zoo on September 25th. Rich and Justina walked; it was a beautiful day and the animals were active. Fundraising is still going on. Links to the charity is available on our website.

Patti Blum and Bonnie Lewis attended the Instructor Certification held the 2 days after the National Conference. Both received certificates. This will be a great advantage for future education being offered.

The board created a new Education Committee with Patti B as the chairperson.

Meeting ended at 8:34pm. Next meeting will be November 15th 2010 at 11am in Mechanicsburg before the Annual Meetings start.

Submitted by Patricia Turner, Secretary

Due diligence has been used in preparing this publication, however, the possibility of mechanical or human error does exist. Laws, regulations and procedures do change so additional information sources should always be consulted before relying on any information herein contained. Additionally, the facts and circumstances of a particular situation may differ from those presented here. This material is presented with the understanding that this publication is not intended to render legal, accounting or tax advice.



PA-NATP

Annual Conference & Membership Meeting

November 15 & 16, 2010, Holiday Inn Harrisburg West
5401 Carlisle Pike, Mechanicsburg, PA 17050

Monday Agenda

- 11:00 AM Board of Directors Meeting
- 3:00-5:00 PM PA Return Breakdown—Basics of a PA return and possible form discussion
Kath Bowman, EA & Amy Gambler, EA
- 6:00-7:30 PM Annual Dinner
- 7:30-9:30 PM Roundtable Discussions
E-File Mandate/Paperless Office
Licensing
Offer and Compromise
Cancellation of Debt

Tuesday Agenda

- 7:30 AM Registration & Continental Breakfast
- 8:15 AM Welcome and Introductions
Justina Tushak, CPA EA - PA-NATP President
- 8:30 AM PA Personal Income Tax Update
David A. Braden, CPA - Assistant to the Director, PA Dept of Revenue
- 10:10 AM Break
- 10:20 AM PA Personal Income Tax Update, cont'd
- 12:00 PM Lunch
- 1:00 PM Farming-Crops, Livestock and Horse Racing David Fleming
- 2:40 PM Break- Silent Auction results
- 3:00 PM Farming Cont'd
- 4:00 PM Closing Remarks

CPE Credits available: 11 EA / 11 CPA / 11 CFP for the 2 days

PA-NATP
Annual Conference & Membership Meeting
November 15 & 16, 2010
Holiday Inn Harrisburg West
REGISTRATION FORM

Registration includes all materials, continental breakfast, refreshment breaks and buffet lunch. Please submit a separate form for each person attending.

Mail to: Richard Miller
Or fax to: 724 853-8537 PA-NATP Treasurer
Questions call: 814-456-1040 168 McCabe Drive, Greensburg, PA 15601

CANCELLATIONS: You may cancel prior to Nov. 5. A \$25 service fee will be charged Nov. 5 thru Nov. 15. No refunds will be made after Nov. 15. No refunds for no-shows however printed material will be mailed. Substitutions are acceptable at the same member/nonmember level

HOTEL INFORMATION: The Holiday Inn / Mechanicsburg, PA is offering a special sleeping room rate of \$76. Reservations: (888) 465-4329 US. Mention PA-NATP when reserving. Telephone: (717) 697-0321 Hotel Website: <http://www.hiharrisburgwest.com/>

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, the PA State Board of Accountancy & the Certified Financial Planner Board of Standards (Sponsor #5300) which has final authority on the acceptance of individual topics for CPE credit. This program qualifies for 11 CPE Credits for Enrolled Agents under Treasury Department Circular 230, Section 10(g) and 11 Credits under Pennsylvania Code, Title 49, Chapter 11, Section 11.63 & the CFP Board. 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

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

Postmarked *On or Before Nov.5* ___ NATP Member: \$ 150.00 ___ Non-member: \$ 175.00
Postmarked *After Nov.5* ___ NATP Member: \$ 175.00 ___ Non-member: \$ 200.00
Guest Dinner at Annual Meeting ___ \$35.00

Payment Check Enclosed Payable to **PA-NATP:** _____
Method - Credit Card: _____ **Complete Credit Card Information Form on the next page**
or Register on-line and use PAYPAL <http://www.panatptax.com/>

PA-NATP Annual Conference & Membership Meeting
November 15 & 16, 2010, Holiday Inn Harrisburg West
5401 Carlisle Pike, Mechanicsburg, PA 17050

Credit Card Information Form

Cardholder Name:

Billing Address: _____

Card Number: _____ Visa _____ MC _____

Exp Date: _____

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

I authorize PA-NATP to charge my VISA/MasterCard for \$_____ (insert amount based on date form is sent). All goods and services have been received and are in good order.

Signature: _____

2010 CALENDAR OF EVENTS

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

November 15	Board of Directors Meeting
November 16	Afternoon Education Session, Round Table Discussions, Annual Meeting PA-NATP Annual Conference Holiday Inn Harrisburg West, Mechanicsburg
<i>November 17 & 18</i>	<i>1040 Workshops Hilton Philadelphia Airport, Philadelphia</i>
<i>November 29 & 30</i>	<i>1040 Workshops Holiday Inn Harrisburg West, Mechanicsburg</i>
<i>December 1 & 2</i>	<i>1040 Workshops Eden Resort Inn, Lancaster</i>

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 McCabe Dr
Greensburg, PA 15601

Send ads to the newsletter editor:

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

2010 PA-NATP Board of Directors

Region 1 (Philadelphia)

Sean Brennan CPA MBA (11) 215 248-5585
Philadelphia, PA 19119 sean@brennantax.com

Charles C. Evans Jr. (10) 610-873-2073
Downingtown, PA 19335 evansirc@verizon.net

2nd Vice President-Gary Smith, EA, CFP (12) 610-275-1774
Blue Bell, PA 19422 garysmith99@gmail.com

Region 2 (South Central)

Secretary - Patricia Turner, EA (12) 717-299-1686
Lancaster, PA 17603 ptytrnr@comcast.net

Bonnie Lewis (10) 814-410-3578
Johnstown, PA 15901 blewis07@atlanticbb.net

VACANCY

Region 3 (South West)

Treasurer - Richard L Miller, CFP (11) 724-853-8536
Greensburg, PA 15601 rlmillerqbg@msn.com

A.C. Stickel (11) 814-944-9000
Altoona, PA 16602 acstickel@abstaxshelter.com

Newsletter Editor - Samuel Wingard (12) 814-257-9962
Dayton, PA 16222 sam1040@windstream.net

Region 4 (North West)

1st Vice President - Patti Blum (12) 814-968-5919
Sheffield, PA 16347 widders@penn.com

David Fleming, EA (11) 814-764-3371
Fairmount City, PA 16224 dmfleming@pfb.com

President - Justina Tushak, CPA, EA (12) 814-456-1040
Erie, PA 16508 jtushak@tushakaccounting.com

Region 5 (North East)

Kathleen J. Kramer, EA (12) 412-824-4060
Pittsburgh, PA 15221 KathyJKramer@comcast.net

Howard M. Pachter EA PA (10) 570-343-9910
Scranton, PA 18510 hpachter@aol.com

Joyce Jones (11) 724-924-9722
New Castle, PA joycejones@zoominternet.net

At Large

VACANCY

Historian - Angela Leasure, EA 800 838-7545
Erie, PA 16509 TAXAL@AOL.com

Delegates - Jeff Cohick 717 249-5321
Carlisle, PA 17013 jcohick@cohickassoc.com

Denise E Madeira, EA 610-488-0295
Bernville, PA 19506 dmade42323@aol.com