

Arizona



National Association of Tax Professionals

AZ STATE CHAPTER OF NATIONAL ASSOC OF TAX PROFESSIONALS

AZ-NATP NEWS

PRESIDENT'S REMARKS

AZ-NATP President's Message – May 2009

Hi AZ-NATP Members:

Another tax season has come and gone! I don't know about you but this was an exhausting tax season. Not only were we doing tax returns but it seemed more emotional this year. Everyone was talking about their investments losing value, how the new president is going to fix the economy, the 2008 stimulus, the 2009 stimulus and how to plan for that and also several foreclosures.

I hope that you are all in the process of taking some time off and recharging your batteries. Summer is right around the corner and with the beach to the west of us and beautiful mountains in our own state, a wonderful summer vacation is just around the corner!

"If you think education is expensive, try ignorance."

~ Derek Curtis Bok

As we start our education

season, I would like to give you a list of seminars coming up so that you can mark your calendars:

We have our AZ-NATP Spring Seminar lined up for June 5th in Chandler at Serrano's Mexican Food Restaurant. The seminar material has already been mailed and e-mailed to you; however, enclosed is the registration form and you can see the full by going to our chapter website at www.natptax.com/az.html. Join us for up to 3 Hours CPE on current issues affecting your clients, yourself and your profession. We will have open discussions to assist you in decompressing from your tax season and enjoy a hot lunch buffet. Registration starts at 9:50am and we will finish at 2pm.

Our AZ-NATP annual conference will be September 24-25 in the Phoenix area. This will be a two day event (Thursday/Friday), with a Thursday evening banquet, and the conference will offer up to 14 CPE. Our main speaker will be Randy Lawshé, EA. Registration forms for this conference will be

mailed by mid-July.

And the AZ-NATP Arizona Update will be on December 11th in Tempe at the Fiesta Inn. We will start off the day with a hot buffet breakfast and follow up with up to 4 hours of CPE.

Let's not forget the annual conference that NATP has in Reno, Nevada from July 20th-23rd. Earn up to 33 credits by choosing from more than 40 topics. I'll be there!!

If you have any questions or suggestions, please let me know! I can be reached via e-mail at debbie@redsunservices.com or my phone number is 520-498-3999.

Have a fantastic 2009!!

Debbie Connell, EA

President, AZ-NATP

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Advertise in the Arizona NATP Newsletter

The Board has adopted the following policy with regard to advertising in the newsletter:

Business Card Size: Maximum size of 1 column wide (2") by 3.5" long. Horizontal or Vertical placement will be agreed upon between the client and the Newsletter Team Leader. Non-Members to be charged the following: One Newsletter \$50 each time/Two Newsletters \$40 each time/Three newsletters \$30 each time (Same Ad, No Changes, Paid Up Front).

Members will get a 50% discount and will

pay for same, in order: One \$25/Two \$20/Three \$15 (Same Ad, No Changes, Paid Up Front).

Quarter Page Size: No larger than 2.5 times larger than the business card size. Horizontal or Vertical placement will be agreed upon between the client and the Newsletter Team Leader. Non-Member to be charged the following: One Newsletter \$100 each time/Two Newsletters \$90 each time/Three Newsletters \$80 each time (Same Ad, No Changes, Paid Up Front).

Members will get a 50% discount and will

pay for same, in order: One \$50/Two \$45/Three \$40 (Same Ad, No Changes, Paid Up Front)

Half Page Size: This ad will be no larger than 5 times larger than the business card size. Horizontal or Vertical placement will be agreed upon between the client and the Newsletter Team Leader. Non-Member to be charged the following: One Newsletter \$170 each time/Two Newsletters \$160 each time/Three Newsletters \$150 each time (Same Ad, No Changes, Paid Up Front).

Welcome New Members

Arizona NATP welcomes new members . . .

Congratulations to the following on making the choice to join the National Association of Tax Professionals and getting the added bonus of being an important part of the Arizona chapter.

Those from Phoenix are **James Danovich, Colleen Harrison, George Montiel, Olga Ptashnyuk, George Arino, Patricia Valdez, Lori Anderson** and **John McPhilimy**. Those from Tempe are **Margaret Boschma,**

Christina Garcia and Timothy Walch. Those from Mesa are **Erica Barber, Dana Chaney, Ruth Hawk** and **Stephen Jeffers**. Those from Scottsdale are **Charles Rives, Brenda Temerowski** and **Robert Ball**. Others from the Phoenix metro area are **Gregg Goodsell** and **Donald Klassen,** Chandler; **Eric Morse,** Glendale; and, **Jim Ray Waggoner,** Gilbert. Other new members from Arizona are **Eve Smith,** Cave Creek; **Diane Martin,** Flagstaff; and, **Catherine McLarnan,** Tucson.

The following "OLD" members have referred new members to NATP through the "Member Get a Member" program and we thank you all: **Norma Wells, Henry Gilbert, Bradley Huss, Karen LaVold, S A Parekh, Debbie Connell, Joseph Miratsky** and **Joanne Uhleman.**

Submitted by: Kay Fredricks, Membership Chairman

Michael Casey Named to IRSAC.

The IRS named Michael Casey, J.D., MAAT, CPP, EA, ATP to Internal Revenue Service Advisory Council (IRSAC). Members are selected to represent the taxpaying public, tax professionals, small and large businesses, state tax administrations and the payroll community. The council provides the IRS commissioner and division leadership with important feedback, observations and suggestions. Michael, an accountant and associate professor in Flagstaff, Arizona, has been a member of NATP since 2007.

AZ NATP CALENDAR OF EVENTS

AZ Spring Seminar

June 5th, 2009
141 S Arizona Avenue
Chandler, AZ 85225

2009 National Conference

July 20 - 23, 2009
Nevada Grand Sierra Resort & Casino
Reno, NV

AZ-NATP Annual Conference 2009

September 24-25, 2009

Arizona Update

December 11th, 2009

2010 National Conference

July 19-22, 2010
Texas Hilton Austin
Austin, TX

Arizona Offers Tax Amnesty

Due to the economic downturn state governments have been affected by a decrease in revenue. According to the Arizona State Joint Legislative Budget Subcommittee February's collections were down by 17.5% compared to last year. Arizona revised its estimated revenue shortfall for the fiscal year by increasing to \$1.2 billion. Much of this is due to a decrease in Arizona's largest sources of revenue which are Transaction Privilege Tax (Sales) and Individual Income Tax.

In order to attempt to reconcile the States Budget Governor Jan Brewer and The State Legislature have authorized a Tax Amnesty Program. They are offering tax amnesty to those individuals and business who owe taxes for the years beginning on January 2002 through periods ending on December 31st, 2007. The taxes included in this program are: Individual, Corporate Income, Transaction Privilege Tax (Sales Tax), Use, Withholding, Partnership, Fiduciary and Luxury (Tobacco & Liquor).

The amnesty program will waive or abate civil penalties. Furthermore, the state will not take criminal action against someone who willingly points out their own wrong doings or agrees to settle with the state if they are currently involved in an on-going investigation.

The amnesty program requires that any outstanding tax returns be filed and payment in full must be made by June 1st 2009.

"2 Fer"

This year as tax season approached, I tried to think of a novel way to both enlarge my tax practice and help my clients. At National Conference last year, I had heard of Michigan's "2 fer" plan where they allow two people to register for the price of one, so I asked myself how I could apply that to my business to (1.) increase the number of clients, (2.) help the clients who are in dire financial straights, and (3.) keep those clients from even dreaming that they could do their own returns.

After consideration, I decided to offer two groups that I belong to the "deal". I didn't want to open it up to all my clients because I was concerned about how I would manage and track the program. So, I offered to do 2 tax returns for the price of the higher one. The clients had to work out among themselves how they would pay for the return, but payment was due upon completion of the second return. Also, so that tracking would be easier, the 2 people were required to schedule appointments within a week of each other.

Only one of the two clients could be a current client of mine, so that I would not lose revenue on current clients.

Finally, the returns had to be completed between January 15 and March 27.

The first group I offered this "deal" to is a group I meet with every week. It was composed of 28 people at the beginning of tax season. The second group I meet with once a month, but they also have a newsletter, in which I put an ad for the "deal". This second group had 71 members at the start of tax season.

The results surprised me. Of the larger group, no one took me up on the offer, even though I do have current clients in that group. You would think they would make the offer to their friends to help them save money, but they didn't. In the smaller group, I had 8 participants, of whom 6 were new clients. Statistically, I think this is an incredible result.

If you are interested in trying a program like this in your office next year and want more information, please contact me at sbarrett_ea@msn.com.

Submitted by Sandy Barrett, EA

ARIZONA CHAPTER - NATP

SPRING SEMINAR ~ JUNE 5TH, 2009

9:50 AM to 2:00 PM

AZ-NATP ~ 2005, 2006 & 2007 CHAPTER OF THE YEAR

SERRANO'S MEXICAN FOOD RESTAURANT

141 S. ARIZONA AVENUE, CHANDLER, ARIZONA 85225

Return completed forms with registration fees to:

AZ-NATP, Attn: Kay Fredricks, 9251 E. Bradley Place, Tucson, AZ 85710 PH: 520-296-6623

MAKE CHECK PAYABLE TO: AZ-NATP (payment must accompany registration form)

*****REGISTER BY MAY 23RD, 2009 AND SAVE \$25*** >>> 3 CPE AVAILABLE <<<**

PLEASE PRINT ****PLEASE USE A SEPARATE REGISTRATION FORM FOR EACH PERSON****

Name/Spouse/Guest - Include Designation(s): _____

Address _____ City _____

State _____ Zip _____ Phone _____ Fax _____

E-Mail: _____

Member of NATP? Yes No Ever attended an AZ-NATP Conference? Yes No

*POSTMARK BY *POSTMARKED

SEMINAR FEE	MAY 23RD	ON OR AFTER MAY 24TH	\$ AMOUNT
Friday, 06/05	\$ 60.00	\$ 85.00	\$

Includes Seminar & Hot Buffet Lunch

Other Spouse/Guest Fees:

Friday - Hot Buffet Lunch Only \$ 25.00 \$

TOTAL AMOUNT:-->> \$

MAKE CHECK PAYABLE TO: AZ-NATP

(Check must accompany registration form)

All cancellations must be in writing and postmarked before May 23rd, 2009 for a refund, less a \$25.00 processing fee.

NO REFUNDS AFTER JUNE 1ST, 2009; HOWEVER, CLASS MATERIAL WILL BE PROVIDED TO YOU.

****Persons with physical needs or special dietary concerns, please be sure to inform the Hotel/Conference Center.****

Appeals Open House

On Thursday, April 30th Kathy Kredit, Michael Morrison and Susan Spaur attended the Appeals Open House in downtown Phoenix sponsored by the Internal Revenue Service at the Earl campus.

Brenda Dial, the Appeals Director for Field Operations-West, Annette Streeter, Area 9 Director, and Appeals Team Managers for Examinations issues (Tom Menaugh) and Collections issues (David Villaverde) made presentations and were available for questions. Similar to the Taxpayer Advocate area, the Appeals Division reports directly to the Commissioner.

Practitioners were told about plans for significant hiring in all the above areas.

In addition, we were told to expect more correspondence such as with CP 2000 notices as IRS computers are getting better at matching documents in a broader range of areas. Gambling winnings were cited as an area of recent greater focus.

Identity theft is a large problem which sometimes comes into play when working document matching cases. The IRS has established a special group to focus on tax payers with identity theft issues.

All areas are focusing on closing cases in a timely manner. For instance, in the Appeals area the Appeals Officer is to request any additional information they believe they need in time to have it by 10 days prior to the initial conference. The goal is to resolve issues at the first conference. At the same time that time efficiency is desired, case loads are up. It was suggested that practitioners should be well-prepared and provide in advance or bring to conferences all information they wish to be considered.

The Appeals Division settles about 100,000 disputes per year and is an important step in keeping cases out of tax court.

For the past several years, the IRS has offered Fast Track Mediation and Fast Track Settlement as a means to more quickly resolve cases. The IRS feels that these programs are very underutilized and are trying to determine why. Attendees at this Open House suggested that they did not even know these options existed or didn't know which cases would qualify to use these programs and how to access them.

As an example, Fast Track Mediation is available to help resolve disputes resulting from examinations (audits), offers in compromise, trust fund recovery penalties and other collections activities.

The process was explained in this way: If you disagree with an auditor, you have the right to request a conference with the related manager. If you are still not satisfied you can request to go to Appeals. At the Appeals level you can go through the regular process, use Fast Track Mediation or Fast Track Settlement. All documentation to consider your case must be provided to Compliance. The mediator will NOT be addressing items of fact. Their job is to facilitate communication, including the issues involved and positions of both parties. Both the IRS and taxpayer/practitioner sides of the equation must sign an agreement to mediate prior to attending the mediation session. The mediator has no authority to require either party to accept any resolution. You may withdraw from the mediation process at any time.

Savings of time and savings of interest were given as advantages of using either Fast Track option. You can see where if you are dealing with a large case and significant tax liability that saving even 4-6 weeks of interest on a tax adjustment could be serious money.

Phoenix is one of eight cities currently involved in a pilot program for what the IRS calls Alternative Dispute Resolution. Alternative Dispute Resolution covers Fast Track Mediation, Fast Track Settlement, Mediation, Early Referral and Arbitration. Other resources that might help to explain these various programs are Publication 4167, Announcement 2008-111, 2008-48 IRB 1224 and 2008 TNT 231-8.

Would you like to learn more? Contact a board member with your interest and we will make arrangements to have one of the area Team Managers speak to our group.

NATP BENEFITS

Research Services: NATP is the leading tax association with 14 dedicated Federal Tax Research Specialists on staff. Let NATP do the work for you! NATP members save \$28 on each research question.

- 1) You can call, fax, mail, or e-mail NATP with your tax question.
- 2) Members receive one free answer each year!
- 3) Research Archives are located in the Members Only section of NATP's website. Over 700 federal tax questions and answers are posted.

• **Education Opportunities:** NATP members receive discounts on over 200 live nationwide workshops, a dynamic National Conference, and self-study and online interactive education for your convenience. For more information on NATP courses, visit our website at www.natptax.com or call 800.558.3402, ext. 3.

- 1) NATP National Conference-Join us July 20-23, 2008 at the Nevada Grand Sierra Resort & Casino in Reno, NV.

• **Member of the Month and Tax Professional of the Year:** Do you know a fellow colleague who stands out as a dedicated tax professional and NATP member? Now is your chance to recognize that person for everything he/she has done! To nominate a deserving colleague for NATP's Member of the Month and/or Tax Professional of the Year, go to www.natptax.com and click on Membership for a copy of the application forms. Submit your nominations today!

• **Publications:** NATP publishes timely, accurate information you need now.

- 1) *TAXPRO Weekly* features news "hot off the press."
- 2) *TAXPRO Monthly* covers the latest news in greater detail.
- 3) *TAXPRO Journal* is your source for in-depth tax and business articles.

• **Members Only Section on NATP's Website:** Exclusively for you-the Members Only section of www.natptax.com. Page after page of valuable tax information, helpful downloads, and important tax links, with more information added daily to keep you always up-to-date. Make it your home page!

- 1) 2007 Software Survey Results-Software vendors explain the features of their software packages, and NATP members put them to the test. Survey results bring you honest insight from members who have used and experienced various packages. Worth reviewing before investing your time and finances.
- 2) Online Marketing Kit-Here you will find ideas for locating media that can help you promote your business. Easy-to-use radio and print ads, press releases, marketing articles, and

much more, ready to assist you.

- 3) Volunteer -Help your Association while growing both professionally and personally. Find out more about how you can volunteer for a variety of different projects.
- 4) Are you looking for your most recent copy of the *TAXPRO Monthly* or *TAXPRO Journal*? The Members Only section of the website has the articles you need sorted by category, and you can even download the most recent copy.

To access the Members Only section of www.natptax.com, simply enter your Membership ID Number in the "User ID" box. Then, enter the first four letters of your last name, plus your Membership ID Number in the "Password" box.

• **Affinity Relationships:** You will save time and money through NATP's relationships with other organizations. Below are some of the opportunities available. A complete listing, with links, can be found in the Members Only section of www.natptax.com.

- 1) Marsh Affinity Group Services and Liberty Mutual insurance services
- 2) MasterCard reward-based credit card and merchant processor
- 3) I.C. System collection agency
- 4) Staples Office Supplies

• **Tax Store Catalog:** NATP has the tax resources and supplies you need in a convenient Tax Store catalog. NATP members save at least 20% on merchandise.

• **Representation:** NATP shares your concerns and views with key IRS personnel, including the IRS Commissioner. We frequently ask for feedback and regularly communicate issues that affect you and your clients.

- Call: 800 558-3402 or fax 800 747-0001

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AZ STATE CHAPTER OF NATIONAL ASSOC OF TAX PROFESSIONALS

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SERVING OUR MEMBERS



Address Correction Requested