

Arizona



AZ STATE CHAPTER OF NATIONAL ASSOC OF TAX PROFESSIONALS

AZ-NATP NEWS

# PRESIDENT'S REMARKS

*Happy Summer to our AZ-NATP Members!*

It is mid-June and so far, knock on wood, the weather has been nice. I am looking forward to our monsoons with all of the rain, thunder and the marvelous lightning displays!!

We just had our Spring Seminar at Serrano's Mexican Food Restaurant in Chandler on June 5th. Thank you so much to every one that came out for it. This was the largest turn out that we have ever had for the Spring Seminar and your comments confirmed that it was the topics and the speakers that made your attendance part of its success!

I am working on an audit for later this week and after that, it will be back to extensions. Like you, I am keeping up on all of the mail I get for tax seminars... so,

### What's on your schedule?

It's not too late to register for the annual conference

that NATP has at the Grand Sierra Resort and Casino in Reno, Nevada, from July 20<sup>th</sup>-23<sup>rd</sup>. Earn up to 33 credits over 4 days for 1 great price! I'll be there!! Remember to look for the AZ-NATP lunch sign-up form in the conference registration area. Ready to register? Go to [www.natptax.com](http://www.natptax.com) for information and registration.

Our AZ-NATP annual conference will be September 24-25 at the Crowne Plaza ~ San Marcos Golf Resort in Chandler. This event will offer up to 14 CPE over a two day period. We will have an e-mail to you soon and the registration forms are scheduled to be mailed out by mid-July, at the latest!!

And the AZ-NATP Arizona Update will be on December 11<sup>th</sup> in Tempe at the Fiesta Resort & Conference Center. We will start off the day with a hot buffet breakfast and follow up with up to 4 hours of CPE.

You can keep up to date on all of your AZ-NATP

chapter information any time of day by going to: [www.natptax.com/az.html](http://www.natptax.com/az.html)

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

Have a nice summer and see you soon!!

*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 Committee Chair. 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 Committee Chair. 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 Committee Chair. 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).

Members will get a 50% discount and will pay for same, in order: One \$85/Two \$80/Three \$75 (Same Ad, No Changes, Paid Up Front)

This is a great opportunity for you to reach all the members of AZ NATP so that you can fill your needs for employees, sell tax-related products, or search for a new job.

## Arizona NATP welcomes new members.....

Phoenix: Joel Dusseau, Holly Gutierrez, Robert Hacker, Jason Makris and Gerald Nordland

Tempe: Susan Cole and Michael Sauer

Kayenta: Samala Yazzio

Mesa: Agustin Vizcarra

Paradise Valley: Vivian Buchholtz

Submitted by: Kay Fredricks, Membership Chairman

## AZ NATP CALENDAR OF EVENTS

### 2009 National Conference

July 20 - 23, 2009  
Nevada Grand Sierra Resort & Casino  
2500 East 2nd Street  
Reno, NV

### AZ-NATP Annual Conference 2009

September 24-25, 2009 - **Up to 14 CPE**  
Crowne Plaza ~ San Marcos Golf Resort, 141 S Arizona Ave., Chandler, AZ 85225

### Arizona Update

December 11<sup>th</sup>, 2009  
Fiesta Resort & Conference Center  
2100 S. Priest Drive, Tempe, AZ  
85282

### 2010 National Conference

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

The “**Member Get a Member**” Program is a NATP national recruitment plan which rewards current members for referring new members. The rewards range from \$15 and \$30 Gift certificates, free membership, a Star Recruiter pin and a chance to win \$1,000 in cash for the top recruiter for 2009. So far for 2009, these Arizona Chapter members: Norma Wells of Tempe, Debbie Connell, EA of Tucson, Joe Miratsky of Gilbert, and Jo Anne Uhleman, EA, CFP of Phoenix have acquired some of these awards for their referrals. Congratulations!

And, CONGRATULATIONS are also in order for L. Dick Dixon, EA from Phoenix who won himself a free one year membership to NATP and three \$15 gift cards to use on NATP products and services for his referral of three (3) new members in 2008.

.....submitted by [Kay Fredricks](#), Membership Chairman

## **Foreclosures Information Covered at Spring Seminar**

AZ-NATP’s Spring Seminar covered an amazing amount of information that most tax professionals needed for the preparation of 2008 returns and will need even more for preparation of 2009 tax returns. Our first speaker was Attorney Coni Rae Good, who presented information regarding how we can help our clients as they consider foreclosure or bankruptcy. She explained Arizona’s “Golden Circle” of Protection and how that could help many taxpayers, but also advised us that it contains many grey areas.

Ms. Good also emphasized that, while in real estate everything is “location, location, location”, in foreclosure, it is “documentation, documentation, documentation. Her presentation was very informative and very thorough.

The second segment on foreclosures was real-life examples presented by the people who prepared the returns: Susan Spaur, CPA, Andrew Marks, CPA, and Katherine Kredit, EA. Each of them presented examples from their practice from the past year and each example was different. We will be amazed at the differences we will run into in the coming year or so. From personal residences with no tax due either to insolvency or residential exclusion or loss on the sale to rental property with a loss that is larger than the “forgiveness of debt” or a gain that seems to punish someone who has already been punished both in his/her credit rating and in his/her reputation in the community.

Ramifications from foreclosures, short sales, and deeds in lieu will continue to provide tax professionals with lots of learning, lots of work, lots of challenges, and lots of revenue.

Submitted by [Sandy Barrett](#), EA

# *Future Leaders of AZ NATP...*

***We Want***



***You!!***

Your AZ Chapter of NATP Nominating Committee is looking for members who are interested in leading this fine chapter.

## **We value the following attributes:**

- Passion for your industry and fellow members
- Willingness to work alone, yet also be part of a team
- Attendance at 3-4 meetings per year, over a 3-year term
- Ability and desire to be creative and innovative

## **Board member benefits:**

- Participating in a high-performing NATP chapter
- Providing input to education and activity offerings
- Mileage reimbursement for AZ NATP business
- Reduced cost for AZ NATP seminars
- Board meeting meal and hotel\* paid on AZ NATP business
- Partial reimbursement for attending National conference

**Please complete reverse side and return to Nominations Chair by 6/30/09**

\*Distance Limits Apply

## Nomination Form

Three board positions are available for this year. Incoming board member terms will begin as of January 1, 2010 and will go for three years. New board members and officers will be installed at our annual meeting in September, but duties do not start officially until January. It is helpful to attend Fall board meetings and the board orientation that is offered in conjunction with our December seminar. Much of our communication is via email and some meetings are held via teleconference.

Voting will be held at the AZ NATP annual meeting in Chandler, AZ September 24-25, 2009. Need not be present to win, but it looks better if you are there. There is typically an opportunity to introduce yourself to the group.

Please complete the form below as thoroughly as possible to nominate yourself or someone else to serve on the AZ NATP chapter board. We will follow up with the nominee to verify information and their interest in serving.

Name: \_\_\_\_\_

Title or Designation: \_\_\_\_\_

Address: \_\_\_\_\_

Street: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Best Way to Contact: \_\_\_\_\_

(Circle choice ~ Home, work or cell phone)

Email Address: \_\_\_\_\_

Please return by mail, email or fax before July 15, 2009

To: Susan Spaur, CPA  
AZ NATP Nominations Chair  
6401 W Linda Lane  
Chandler, AZ 85226

Phone: 480-785-7185 ~ Fax: 480-940-9154 ~ Email: [sspaur@cox.net](mailto:sspaur@cox.net)

## Notes from the IRS Liaison Meeting

The IRS holds liaison meetings twice a year so it can inform practitioners of operational changes as well as hear from the preparer community. In the last meeting a couple of ways to track issues were discussed.

IMRS (Issue Management Resolution System) lists hot issues the IRS is working to resolve. It can be found by searching IMRS on the [www.irs.gov](http://www.irs.gov) website. IMRS issues can only be brought by the IRS but they will add issues based on practitioner feedback at liaison meetings.

Of more interest to practitioners is the SAMS (System Advocacy Management System). This system allows anyone (preparers or taxpayers) to request IRS review systematic problems. You are assigned a case number and can follow their actions on your case. It is not for individual client issues but designed to report issues affecting many clients. This also can be located on the IRS website by searching SAMS.

In addition the IRS reported on activities of their various divisions, the highlights are below:

### Small Business Self Employed (SBSE) Exam

- ✦ Plan to hire 30-40 locally and over 1,000 nationally
- ✦ No set focus, going to a broad spectrum of entities to audit: Nationally 13,000 2007 returns are going to be selected for the National Research Project

### Collections

- ✦ Plan to hire 17 people in June, 20 in August with 7 in Tucson and 30 in Phoenix.
- ✦ They are updating home and other property equity so that more realistic values are used given the downturn
- ✦ Attempts are now being made to contact the taxpayer before rejecting offer in compromises or installment agreements to see if things can be worked out

ACS can now rescind wage levies by fax

### Tax Advocate

- ✦ Plan to hire 2 people for Arizona
- ✦ Annual report to congress listed 5 main issues
  - Complexity of tax code
  - Collection enforcement
  - Tax consequences of cancellation of debt (plans are being made to simplify the forms)
  - Employment tax
  - Id Theft

### Criminal Investigation Division

- ✦ Listed their main focus areas
  - Legal source tax crimes, money earned legally but not reported with abusive tax schemes
  - Illegal source, corporate fraud, healthcare fraud, non-profit schemes: Narcotics and terrorism in conjunction with drug enforcement, FBI and other government agencies

### IRS Counsel

Tax court inventories have increased. Cautioned preparers that are not admitted to practice in tax court not to sign the petition. It was stated in the meeting they could prepare a tax court petition as long as the client signed it. They indicate preparers not admitted are frequently signing the tax court petition causing problems for IRS and the taxpayer as well as the practitioner.

### IRS Government Liaison

- ✦ Helps state agencies navigate the IRS: Responds to congressional inquiries and contacts. For example when a constituent writes their congressperson about a tax problem this division looks into it when forwarded by the congressional office.

The next liaison meeting will be held July 28. If you have a systemic problem with the IRS that you wish to have brought up, please email Andrew Mark at [andrew@ajmarkcpa.com](mailto:andrew@ajmarkcpa.com).

Submitted by: Andrew Mark, CPA, Committee Chair

## **Book Rebates.....**

Tax Materials, Inc. (publisher for "The Tax Book" series) gives a \$5.00 rebate to State Chapters of NATP for each book purchased IF the Society Code is included in your order. The code specific to Arizona is 432 and results in a check to the AZ NATP treasurer. The code for NATP is 445 and also results in income to AZ NATP but goes to NATP National first and then is dispersed to each State Chapter.

"Quickfinder" has a similar plan with all NATP rebates going to Society Code Q680 to be dispersed later to each State Chapter.

So, BE SURE to mention one of the above codes when you order whether it be online, by phone, by mail, or at the National NATP Conference in Reno in July.

Important: Even if there's no place for a code or the person taking your order doesn't ask, write the code somewhere on your order form or be sure to mention it to the order taker. This code may be called a "mail code" on some order forms.

TIP: If you order any of "The Tax Book" series at the National Conference for NATP in Reno in the Expo Hall directly from the vendor on Monday, July 20 or Tuesday, July 21 (until 1:30), shipping is free. Be sure to give Code 432 (AZ NATP) or Code 445 (NATP). And, you can add to your order later with the same benefit.

Submitted by: *Kay Fredricks*

## ***And The Winners Are...***

The following AZ-NATP members won door prizes at the Spring Seminar, held on June 5<sup>th</sup> at Serrano's Mexican Food Restaurant in Chandler:

Heidi Lambert: AZ-NATP December 2009 Seminar Fee

Gail Townsend: Diamondbacks Book Cover

Sandy Barrett: Diamondbacks Book Cover

Submitted by: *Debbie Connell, President*

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# NATP BENEFITS

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**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](http://www.natptax.com) or call 800.558.3402, ext. 3.

- 1) NATP National Conference-Join us July 20-23, 2009 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](http://www.natptax.com) and click on **Member Recognition** 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](http://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) 2008 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](http://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](http://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
- 5) Merchant Credit Card processing through COCARD
- 6) Avis car rental

• **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

# AZ-NATP BOARD OF DIRECTORS 2009

## **CENTRAL REGION**

**Director:** Andrew Mark, CPA  
(480) 991-2820  
andrew@ajmarkcpa.com

**Director/Secretary:** Sharon Lewis,  
EA  
480-664-1249

[Sharon@LBStax.com](mailto:Sharon@LBStax.com)

## **SOUTHERN REGION**

**Director/President:** Debbie Con-  
nell, EA  
(520) 498-3999  
debbie@redsunservices.com

**Director/:Treasurer:** Kay  
Fredricks, (520) 296-6623  
kay-tax@cox.net

## **NORTHERN REGION**

**Director:** Michael Whittle, EA, MBA  
(928) 680-1444  
mwhittle1@hotmail.com

**Director/Vice President:** Sandy  
Barrett, EA, MEd  
(928) 284-4197  
sbarrett\_ea@msn.com

## **AT LARGE REGION**

**Director:** Michael Morrison, EA  
(602) 942-4664  
morriscat@morfinserv.com

**Director:** Kathy Kredit, EA, ATP,  
ATA  
(602) 395-0483  
kjktax@cox.net

**Director:** Burton Carter, EA  
(928) 753-3010  
taxer@citlink.net

## **COMMITTEES**

Bylaws: Mike Whittle, EA

Chapter of the Year: Kathy Kredit, EA

Community Betterment: Michael Mor-  
rison, EA

Education: Sandy Barrett, EA

Electronic Comm.: Sharon Lewis, EA

Fund Raising: Burton Carter, EA

Govt. Relations: Andrew Mark, CPA

Membership: Kay Fredricks

Membership Recognition: Kay  
Fredricks

National Conference: Andrew Mark,  
CPA

Nominating: Susan Spaur, CPA

Newsletter: Burton Carter, EA

Professional Standards: Andrew Mark,  
CPA

Public Relations: Michael Morrison,  
EA

Scholarship: Mike Whittle, EA



## **AZ STATE CHAPTER OF NATIONAL ASSOC OF TAX PROFESSIONALS**

Burton E Carter & Associates, LLC  
2302 Stockton Hill Road, Ste B  
Kingman, AZ 86401

PHONE: -928-753-3010  
EMAIL: taxer@citlink.net

Mailing Address Line 1

Mailing Address Line 2

Mailing Address Line 3

## **SERVING OUR MEMBERS**

**WE'RE ON THE WEB!**  
**WWW.NATPTAX.COM**

**Address Correction Requested**