



## NEW YORK CHAPTER CHATTER – SEPTEMBER 2009

**Quiz:** What has NY State done lately that will affect you? Hint: the answer is in this newsletter.

**Tax Preparer Registration Requirements:** New York State has published the requirements for tax preparer registration below. With just a few exceptions, most of you reading this newsletter will have to register and pay the \$100 fee. **There is no exception for enrolled agents.** See below for more detailed information. There's also a link to a document on the NY State Dept. of Taxation & Finance web site that has more information about this new requirement.

**Fall NY NATP Seminars:** The details about the fall seminars NY NATP will be sponsoring are shown below. A registration form is also included. Print it out and send or fax it to the NY State Office to register for some excellent information about New York taxes. The following seminar sites are almost full: Smithtown (Eastern Long Island), Buffalo, Binghamton, and Fishkill. Please register soon if you're interested in attending seminars at these locations.

We're also trying something new this year: a course in basic IT-201 preparation. The information and registration form for that seminar are also included below.

**Welcome to New Members:** I've included a list of tax professionals who joined NATP in August 2009 in the table below.

Mike Hayes, EA  
Newsletter Editor

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## **President's Message**

Hello friends,

As I write this, I have mounds of 1040 extensions and text to learn. Your Education Committee has put together a great program with incredible material. On top of our own text, we have the IRS and NYS coming to talk to us about their latest plans. Seminars are filling up fast so sign up today!

Fall is my favorite time of year. I guess it is the kid in me. With seminars and NYS' renowned foliage, I can't wait to get on the road and see our State. I hope everyone signs up for our Seminars. We are returning to the Binghamton area and Buffalo. There are so many things happening and our seminars are our primary way of getting the information to you.

In September, the instructors met in Binghamton to run through our presentations and work out those kinks. At the event, other Education Committee members, Wendy Loomis, Karl Herba, Barb Robinson, Nick Kounios, and Rocky Rhodes were on hand to assist our instructors. This year, Harris Fishbein of Staten Island also volunteered to participate. Harris told me that he always knew there was a lot of work that went into our seminars but never realized just how much. Thank you Harris for your help!

It was great to see so many NY members at National's TOP Conference. I know that I learned so much. Like what you say! How about: run Disk Clean Up each time you put your trash out to the curb. That itself sped up the outer office PC.

October is also Breast Cancer Awareness Month. One in Eight women will face breast cancer. Please be sure you (or the women of your life) go and get a mammo this month. If you are afraid, ask a friend to go with you. If your women or your friend is afraid (and guys, it is not a trot in the park), go with them or find someone to go with them. Think Pink!!!

Thank you all for everything,  
Kathryn  
Kathryn M Keane, EA  
President, NY NATP

## **New York Tax Preparer Registration Program**

A new law requires the individuals described below to register each year with this department. Some must also pay a registration fee. If you are required to participate, you can register online starting in early November.

### **Who must register & pay**

Generally, you must register if you do one or both of the following:

- prepare New York State income tax returns in 2010 as a tax return preparer
- help to issue or administer a refund anticipation loan or refund anticipation check

You must pay a \$100 registration fee if:

- you were paid to prepare 10 or more New York State tax returns in 2009, and will prepare at least one personal income tax return in 2010; or
- you will be paid to prepare 10 or more tax returns for 2010.

See [TSB-M-09\(11\)C, \(9\)I, \(10\)M, \(3\)MCTMT, \(4\)R, \(15\)S, Tax Preparer Registration Program](#) for more information.

### **How to register & pay**

Starting in early November, you can register online and, if applicable, pay the fee directly from your bank account. Check this page <http://www.tax.state.ny.us/tp/tpreg.htm> again in early November for information about how to register and pay.

### **After you register**

Immediately after you register online, you can print your tax preparer registration certificate and unique identifying number that you must include, along with your signature, on signed tax returns or reports. You may also log in and reprint the certificate at a later date. Every return preparer in the program must re-register annually.

### **If you fail to register or re-register, penalties apply to:**

- Tax return preparers (including commercial tax return preparers) and facilitators who fail to:
  - register or re-register for each year;
  - sign a New York tax return or report or refund anticipation loan or refund anticipation check documentation when required;
  - include the unique identification number assigned by the Tax Department on any New York tax return or report that requires the preparer's signature or refund anticipation loan or refund anticipation check documentation that requires the facilitator's signature;

- and, who employ a tax return preparer who isn't registered
- Commercial tax return preparers who fail to pay the annual fee.

You must register if you qualify as a tax return preparer or as someone who helps to issue or administer a refund anticipation loan or refund anticipation check.

### More Information

Tax return preparers are individuals paid to prepare at least one New York State tax return or report for this calendar year.

Tax return preparers <b>include:</b>	Tax return preparers <b>exclude:</b>
Enrolled agents  Employees of tax return preparation businesses  Partners who prepare returns for clients of a partnership engaged in a commercial tax return preparation business  Anyone else who prepares at least one New York State return or report for compensation	Certified Public Accountants (CPA) or Public Accountants (PA) currently licensed in New York State  Attorneys currently licensed to practice in New York State  Employees who are preparing tax returns under the direct supervision of a CPA, PA, or attorney licensed by New York State  Employees of a business who prepare that business' return or report  Clerical employees  Volunteer tax preparers

## **NY Chapter NATP - 2009 Seminars**

### *The New York Estate*

A New York Estate Tax return can now be required even when a federal return is not required. We will cover the basics and history of the New York Estate Tax, gross and taxable estates for federal purposes and differences for New York purposes. We will complete a federal Form 706 which must be filed as a pro-forma attachment to the New York Estate Tax return even though not required to be filed with the IRS.

### *New York Source Income*

Comprehensive discussion of what is NY source income and where it comes from along with examples of resident, non-resident and part-year resident reporting. There are some new rules for 2009.

### *Internet Sales*

More advisory opinions are requested on this topic than any other. Is the sale subject to Sales Tax? Use Tax? Any Tax? What about a combo sale of a product and a service? Does the internet seller have New York nexus?

### *New York State Credits*

Overview of NY State credits – did you know there are more than 30 of them? Are they refundable? Carried over? Lost? In what order are they used? There will be examples of the most commonly used credits and any new ones for 2009.

### *New York State Tax Update*

All the latest and greatest from Albany including the new budget legislation, current Advisories, Memos and Notices. New and revised forms and instructions and FAQ's.

### *New York State Department Taxation and Finance*

New laws have empowered The Tax Dept to gather sales and transactional data and have increased penalties for fraud and noncompliance by taxpayers and preparers. Practitioners will learn about efforts to gather that data and to leverage it to improve audit selection and compliance. A Tax Dept auditor will cover new audit projects and processes and increased criminal enforcement activities. Speaker will be: William Comiskey, Deputy Commissioner for Tax Enforcement, accompanied by an auditor for the local district office where the seminar is being held.

### *Internal Revenue Service Stakeholder Liaison's Office*

Key messages include: Fast Track Appeals, Automated Under Reporter info vs. Exam; common letters and notices and helpful hints for the practitioners and their clients; audit tools and collection alternatives; and resources, assistance and products available in disaster situations. Speakers will be (depending on seminar location):

#### *Senior Stakeholder Liaisons:*

*Steven Ingraham                      Richard Torres*

*Gita Hecht                                Linda Henson*

*Joseph Lewandowski*

## **NEW YORK CHAPTER NATP ANNUAL MEETING**

**Fishkill Seminar Site - Thursday, November 5, 2009 - Noon-1:30 PM**

We will be conducting the Annual Business Meeting of the NY Chapter NATP at this place and time. We invite all seminar attendees to participate with us and lunch will be provided. We look forward to this unique opportunity to get to know you all better.

**The following sites are almost full: Smithtown (Eastern Long Island), Buffalo, Binghamton, and Fishkill. Please register soon if you're interested in attending seminars at these locations.**

# NY Chapter NATP - 2009 Seminars



8 CPEs Available Each Day

**Duplicate for Additional Attendees...Please PRINT or TYPE...Check Box of Seminar Choice**

√	Date	Location	Address	Phone Number
	Monday 10/19/09	Middletown	<b>Holiday Inn</b> 68 Crystal Run Crossing, Middletown, NY 10941	<b>845-343-1474</b>
	Tuesday 10/20/09	Staten Island	<b>Staten Island Hotel</b> 1415 Richmond Ave, Staten Island, NY 10314	<b>718-698-5000</b>
	Wednesday 10/21/09	Manhattan	<b>Holiday Inn Midtown</b> 440 W 57 <sup>th</sup> St, New York, NY 10019	<b>212-634-5328</b>
	Thursday 10/22/09	Eastern Long Island	<b>Sheraton Long Island Hotel</b> 110 Vanderbilt Motor Pkwy, Smithtown, NY 11788	<b>631-233-4328</b>
	Saturday 10/24/09	Western Long Island	<b>Best Western</b> 173 Sunrise Hwy, Rockville Centre, NY 11570	<b>516-678-1300</b>
	Monday 10/26/09	Buffalo	<b>Hilton Garden Inn</b> 4201 Genesee St, Buffalo, NY 14225	<b>716-932-2727</b>
	Tuesday 10/27/09	Rochester	<b>Doubletree</b> 1111 Jefferson Rd, Rochester, NY 14623	<b>585-475-1510</b>
	Wednesday 10/28/09	North Syracuse	<b>Ramada Inn</b> 1305 Buckley Rd, Syracuse, NY 13212	<b>315-457-8670</b>
	Thursday 10/29/09	Binghamton	<b>Binghamton Regency</b> 225 Water St, Binghamton, NY 13901	<b>607-722-7575</b>
	Friday 10/30/09	Albany	<b>Century House</b> 997 Loudon Rd, Rte 9, Latham, NY 12110	<b>518-785-0931</b>
	Thursday 11/05/09	Fishkill	<b>Holiday Inn, 542 Route 9, Fishkill, NY 12524</b> <i>* Our Chapter Annual Meeting will be held at lunchtime and lunch will be provided to those in attendance. *</i>	<b>845-896-6281</b>

**Cost: Register by 9/28: \$155-Member / \$175-Nonmember After 9/28: \$180-Member/ \$200-Nonmember Per Seminar**

**Current NATP Member:**      Yes / No      NATP Member # \_\_\_\_\_

**Name:** \_\_\_\_\_ **Designation:** EA    CPA    CFP    Tax Prac.    Other

**Company Name:** \_\_\_\_\_

**Street:** \_\_\_\_\_ **Email:** \_\_\_\_\_

**City, State, Zip:** \_\_\_\_\_ **Phone:** \_\_\_\_\_

**PAYMENT: Check Enclosed / VISA / MasterCard / AMEX**

**Name on Card:** \_\_\_\_\_ **Amount:** \_\_\_\_\_

**Credit Card#:** \_\_\_\_\_ **Exp. Date:** \_\_\_\_\_ **Sec Code:** \_\_\_\_\_

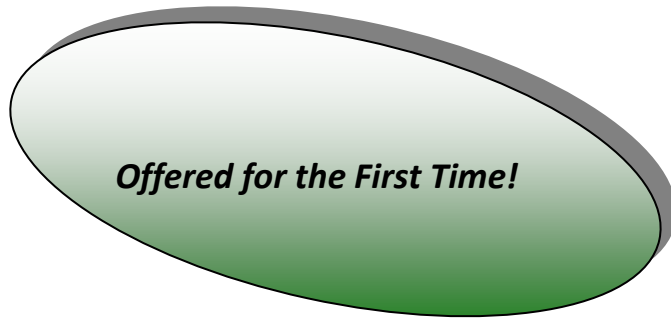
**Signature:** \_\_\_\_\_

**REFUND POLICY:**      NY NATP will retain a \$25 administrative fee for cancellation prior to 7 days of seminar.  
    **NO REFUND** will be given for cancellations within 7 days of seminar.

**Questions?**      Email: [nynatpstateoffice@att.net](mailto:nynatpstateoffice@att.net) or Phone: 607-772-2000

**Mail to:** NY Chapter NATP, 1129 Front Street, Binghamton, NY 13905    or    **Fax to:** 607-723-1022

**Registration 7:30 am \* Seminar 8am – 5pm \* Lunch on your own \* CPE#s: IRS: 347, NY: 00592**



**2009  
IT-201 SEMINAR REGISTRATION  
The New York State Income Tax Return**

***NEW SEMINAR!***

**WHAT:** NY NATP has developed a basic, but complete, IT-201 course. The course begins with the federal return and takes it to the New York personal income tax return and through the New York adjustments (additions/subtractions), credits, taxes and all attachments. Nonresident (IT-203) issues will also be addressed.

**WHY:** There is only so much your software can do and then the rest is up to you.

**WHO:** This is the perfect course for new-hires, office staff and for tax preparers in our neighboring states. Also, a great review for established preparers. When was the last time you sat down to take a good look at the whole, complex puzzle, which is the New York State personal income tax return?

**WHERE & WHEN:**

Four sites have been selected – Fishkill on 12/03, Binghamton and Staten Island on 12/04 and Plainview Long Island on 12/05.

***Course will be taught by our experienced NY NATP instructor staff.***

***Please see registration information on next page.***

***Questions? Call the NY NATP State Office:  
607-772-2000***

**NY Chapter NATP – 2009  
IT-201 Seminar  
The New York State Income Tax Return**



**8 CPEs Available Each Day**

**Duplicate for Additional Attendees...Please PRINT or TYPE...Check Box of Seminar Choice**

✓	Date	Location	Address	Phone Number
	12/03/09	Fishkill	Holiday Inn 542 Route 9, Fishkill, NY 12524	845-896-6281
	12/04/09	Binghamton	Binghamton Regency 225 Water St, Binghamton, NY 13901	607-722-7575
	12/04/09	Staten Island	Staten Island Hotel 1415 Richmond Ave, Staten Island, NY 10314	718-698-5000
	12/05/09	Long Island Plainview	Residence Inn by Marriott 9 Gerhard Rd, Plainview, NY 11803	516-433-6200

**Seminar Fee - \$99...Must Register by November 1, 2009**

Current NATP Member:      Yes / No      NATP Member # \_\_\_\_\_

Name: \_\_\_\_\_ Designation: EA    CPA    CFP    Tax Prac.    Other

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

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

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

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**PAYMENT: Check Enclosed / VISA / MasterCard / AMEX**

Name on Card: \_\_\_\_\_ Amount: \_\_\_\_\_

Credit Card#: \_\_\_\_\_ Exp. Date: \_\_\_\_\_ Sec Code: \_\_\_\_\_

Signature: \_\_\_\_\_

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## New members – August 2009

I'd like to welcome the following new NATP members and thank you for joining.

Full Name	City	State
Abideen Adebola	East Syracuse	NY
Vincent N Amato, Attorney	Pearl River	NY
Yvette Angela Andrews	Roosevelt	NY
Charles Barimah, CPA	Saint Albans	NY
Jose E Bono, EA	Brentwood	NY
Lillian Bowman	Brooklyn	NY
Michelle L Burdick	Baldwinsville	NY
Michael Chao	New York	NY
Dominick Concilio	Brooklyn	NY
Gianni Delise, EA	Flushing	NY
Delgia Diaz, ERO	Brooklyn	NY
Alexander Doukhowetzky	Oakdale	NY
Denian Duran	Bronx	NY
Eric Dutes, EA	Freeport	NY
Pablo E. Duverge	Brooklyn	NY
Silvia H Feldman	Rego Park	NY
Fresa J. Ferrand	Bronx	NY
John D Ferrigno	Washingtonville	NY
Jesse Gomez	Brooklyn	NY
Raymond G Harris	Brooklyn	NY
Scott Hotalen	Binghamton	NY
M Joiner	Brooklyn	NY
Myrna Kilgore DeJesus	Brooklyn	NY
Michelle Kuhl	Williamson	NY
Alexander Irvin Lewis	Brooklyn	NY
James V McCann, Jr	Geneva	NY
Michael J McGovern	Garnerville	NY
Nancy Lee McLaren	Delhi	NY
Anil Melwani	New York	NY
Laura F Millard	Seaford	NY
Diane Natoli	Carle Place	NY
Daniel D Olson	Forest Hills	NY
T Renee Parker, CPA	Brentwood	NY
Migdalia I Rivas	Bronx	NY
Fernando Rodriguez	Jericho	NY
Arnold M Socol	New Windsor	NY
Robert Sosa, CPA	glendale	NY
Bharat Teakram, EA	Ozone Park	NY
Virgilia Tegiacchi	Claverack	NY
Mary Weekes, EA	Brooklyn	NY
David Weintraub, CPA MBA	Woodmere	NY

Full Name	City	State
Jon Willard, CPA	Buffalo	NY
Rita E Wolfe	Huntington	NY
Alan Yeung	Brooklyn	NY
Ally Zeitz	Brooklyn	NY

**The State Office of the New York Chapter of NATP**

Remember that we are here to help our membership. If you have a New York State tax question contact us. If we can answer your question we will or we will put you in touch with someone who can.

**NY Chapter NATP State Office**  
**1129 Front St., Binghamton, NY 13905**  
**Phone (800) 822-3260. Fax (607) 723-1022.**  
**Email [NYNATPstateoffice@att.net](mailto:NYNATPstateoffice@att.net)**

**Quiz:** What has NY State done lately that will affect you?

**Answer:** NY has published the new tax preparer registration requirements.