

## PRESIDENT'S MESSAGE



*T*HE HOLIDAY SEASON is upon us. I think the "season" gets earlier every year. As soon as Halloween passes, I start to hear Christmas music. What every happened to waiting until Black Friday? For us, as tax professionals, we are in the midst of our education "season". Once we shut the door on our 2010 extensions, we immediately start to prepare for our 2011 returns. Of course, none of our clients took advantage of the extra extension time that Hurricane Irene provided us this year, right? This year part of our tax season preparation includes renewing our PTIN. *How many of you have already signed on for another year?*

As always, the NJ Chapter has been hard at work, bringing you more and more education. The NJ NATP Annual Conference attendance was record breaking this year! Our presenter, Kathryn Keane had the perfect balance of charisma and knowledge. We awarded Robert Flach as the NJ Chapter Member of the Year. At our October breakfast seminar held in Tinton Falls, Michael Feinberg joined us again this year to present updates on Estate and Inheritance Tax.

The year is not over yet, we have a full day on the Sub-Chapter S Corporation on December 8th at the Woodbridge Hilton. For the first time, we are using our own Chapter Certified Instructors to present to you. We are excited to be able to offer you a broader range of topics and have new qualified speakers. On December 15th at the Woodbridge Hilton, the NJ Chapter is presenting the RTRP Review Course for those preparers getting ready to take the exam.

We would like to welcome Jess Marshall to our 2012 NJ Board of Directors. He was appointed as a Director at Large. Your 2012 NJ NATP Executive Board has been elected. I am proud to serve as your President for a second year. I am joined by Marilyn Ayers as Vice President, Julia Robinson as Treasurer, and Maxine Wolf as Secretary.

As always, visit our website for upcoming seminar information and to send us your thoughts...[www.njnntp.com](http://www.njnntp.com).

Have a fantastic tax season!

Jaimee Hammer, EA, President, NJNATP

# MARK YOUR calendars!

## NATP FAMOUS STATE TAX SEMINAR

JANUARY 14, 2012  
Woodbridge Hilton • Iselin, NJ

- Meet MICHAEL BRYAN,  
Director of NJ Division of Taxation
- Learn about the tax implications of  
relocating from NY/NJ to FL
- Listen to JIM GORDON and JOHN KELLY  
bringing you NJ current updates and  
pending legislation
- Meet SHERI SILVERSTEIN,  
Chief, Taxpayer Advocate's office
- Learn about NJ Inheritance Tax Updates  
from MICHAEL RUBINO
- Get the latest NY Tax updates from  
KATHRYN KEANE

SEE FLYER INSIDE  
FOR DETAILS AND REGISTRATION!!

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## From the Editor...

**NJ** WOULD LIKE TO WELCOME their newest NJNATP Board Member who was elected to the new At-Large position on the Board of Directors. His name is Jess Marshall from Piscataway, and he was elected at the Annual Conference on September 22, 2011. Jess is also one of New Jersey's NATP certified instructors. Welcome, Jess!!!!

New officers were elected for 2012 at the October 24, 2011 Board meeting:

**JAIMEE HAMMER, EA, President**

**MARILYN H. AYERS, CPA, Vice President**

**JULIA ROBINSON, Treasurer**

**MAXINE WOLF, EA, Secretary**

**CONGRATULATIONS TO ALL!!!!!!!**

**ARE WE READY FOR 2012???????**

This past year has certainly been a year of challenges for many of us!!

The weather patterns in NJ were mind-boggling, weren't they? We started out with record breaking snowstorms, followed by the hottest temps in July- remember 108 degrees on July 22nd!! August brought us almost 25 inches of rain, an earthquake, and a very unwelcome lady named Irene. Were we finished? Of course not!! October 29th ushered in our first snowfall- wet, heavy and extremely damaging. All those leaves on the trees didn't help matters- kind of scary being home, and hearing snapping, and feeling your house shake.

But, we're from NJ! We can cope with anything!! Just think about all those casualty losses we'll be seeing this tax season- get ready!!

**HAPPY HOLIDAYS TO ALL.**

Jean Millerchip  
[Jean.Millerchip@verizon.net](mailto:Jean.Millerchip@verizon.net)



# NJNATP NATIONAL CONFERENCE

Past President, Willie Lau presented long-time member, Robert Flach with the annual New Jersey Chapter Member of the Year award at the NJNATP Annual Conference on September 22, 2011. Robert Flach is an active member of the NJ Chapter, and is responsible for many of the informative articles in the NJ newsletter as well as in the NATP Quarterly Journal. He has been a member of NATP since 1987, and has maintained his own tax practice for the past 39 years!! Robert writes several tax blogs: THE WANDERING TAX PRO, the NJ TAX PRACTICE BLOG and has just set up a new one, which encompasses all the states: <http://thetaxprofessional.blogspot.com/> Congratulations, Robert – a well-deserved award!



## Are You Ready??? Get Set...

The IRS is moving into its next phase of its effort to improve the tax preparation industry by launching the new Registered Tax Return Preparer competency test. Those tax return preparers who currently have a valid PTIN and are required to take the new test will have until 12/31/13 to pass it. Preparers who pass the test and meet other requirements will be given a new designation: *Registered Tax Return Preparer*. In order to maintain that designation, the individuals must renew their PTIN's annually and complete 15 hours of continuing education each year.

The fee for the competency test is \$116, which includes the IRS portion of the fee and the fee for Prometric, Inc., a third-party test vendor. The test covers preparation of the Form 1040 and its related schedules. Test scheduling will begin very soon. Initial test takers won't

receive their test scores for 2-6 weeks to allow the IRS to validate the exam and determine the pass/fail cutoff. Once validation is complete, around mid-January, those taking the computer-based test will receive their scores at the test center immediately upon completing the test.

Prometric will eventually administer the test at more than 260 centers nationally, but the test is not available at all locations currently.

### **PTIN renewal season reminder:**

All PTIN holders must renew their PTIN's for the 2012 filing season by December 31, 2011. The PTIN renewal fee for 2012 is \$63. Return preparers who obtained their PTIN's by creating an online account should renew their PTIN's at [www.IRSv/ptin](http://www.IRSv/ptin).

## Calendar of events

### **RTRP EXAM PREPARATION**

Woodbridge, NJ December 15th

### **NJNATP FAMOUS STATE TAX SEMINAR**

Woodbridge, NJ January 14, 2012

### **BREAKFAST SEMINARS- TBA**

### **NATIONAL CONFERENCE**

Baltimore, MD July 9-12, 2012

*Future 2012 events TBA in next newsletter*

# New Jersey Tax Tip of the Quarter Winter 2011

BY MARILYN H. AYERS

**T**HE NJ Division of Taxation has increased their efforts during the last year to issue Technical Advisory Memorandums or TAMs through their regulatory services branch. It is an attempt to give NJ taxpayers additional guidance in interpreting current laws of the complicated NJ Tax Code. As tax professionals, we realize that there are very few written instructions or regulations to assist us with the interpretation of NJ tax law. This is the Division's attempt to give guidance where none existed! Fourteen TAMs have been written in 2011 alone and there are now 20 TAMs.

Two TAMs written several weeks ago relate to business taxation in NJ. TAM 19 discusses the federal Tax Relief Act of 2010 signed into law December 17, 2010 and its application to New Jersey Taxation. It reminds us that NJ decoupled from bonus depreciation beginning

January 1, 2004. It also discusses Section 179 expense and reminds taxpayers that for NJ GIT purposes the deduction limit and phase-out are the same as the IRC section 179 in effect on December 31, 2002. TAM 20 relates the same federal Tax Relief Act of 2010 to NJ Corporation Business Tax.

Now most of us are very familiar with these two rules even if we allow our computer software to properly calculate and complete form GIT-DEP but for a non NJ preparer this is great information and a welcomed improvement in New Jersey. I've been told that these TAMs are just the beginning of more to come! The Division plans on adding more written policy and procedures over the next few years!

To view all the TAMs, click:

<http://www.state.nj.us/treasury/taxation/pubtamnum.shtml>

## EIC Changes Put Into Effect...

There are several changes regarding the Earned Income Credit (EIC) effective for tax returns for years ending December 31, 2011 or later.

The penalty for not satisfying the due diligence requirement has increased from \$100 to \$500.

IRS has released proposed regulations stating that the penalty can be assessed against the signing preparer, as before, but it can also be assessed against the firm or a nonsigning preparer.

Tax preparers now have to submit the EIC checklist Form 8867 to the IRS. The method of sending this is to be published in IRS instructions or forms.

## GIFT TAX CHEATS?

IRS estimates that between 60% and 90% of taxpayers who transfer real estate for little or no consideration to family members fail to file Form 709 to report the gift. Currently, IRS is checking transfer records from 15 states (with NJ, NY and PA among them). So far, over 500 people have been audited. Even if a gift tax isn't due on the transfer, a return still has to be filed with the IRS if the amount of the gift exceeds the gift tax annual exclusion... currently \$13,000.

## NJ Income Tax- NJ/PA Reciprocal Income Tax Agreement

**U**NDER THE STATE OF NJ AND THE COMMONWEALTH OF PA RECIPROCAL INCOME TAX AGREEMENT, a NJ employer is not required to withhold NJ income tax from compensation paid to its PA resident employees who file form NJ-165 Employee's Certificate of Non-Residence in NJ, with their employer. The reverse holds true for PA employers with NJ resident employees.

The agreement covers compensation only. Compensation includes salaries, wages, tips, fees, commissions, bonuses, and other remuneration received for services performed as an employee. PA residents who are self-employed or who receive other types of income from sources within NJ must file a NJ nonresident return and report the income received. An example of this would be the gain from the sale of property located in NJ, which is taxable in both states.

If you are a PA resident and NJ income tax was withheld from your wages, you must file a NJ nonresident return to obtain a refund. To stop the withholding of NJ income tax, complete an Employee's Certificate of NonResidence in NJ (Form NJ-165) and give it to your employer. When filing for a refund, PA residents must enclose a signed statement with their NJ nonresident income tax return, declaring that they are residents of the Commonwealth of PA.

Also, if you are a NJ resident and PA income tax was withheld from wages that you earned there, you must file a PA return to obtain a refund. To stop the withholding of PA income tax, NJ residents who receive compensation from PA must complete Form REV-419, Employee's Nonwithholding Application Certificate and give it to their employer. More information is available on the PA Department of revenue website or by calling 1-717-787-8201.

# ANOTHER REASON FOR MARRIED NJ TAXPAYERS TO FILE SEPARATELY

BY ROBERT D. FLACH

A FEW YEARS BACK I wrote a piece for this newsletter that discussed the state tax benefits of filing separate returns. I pointed out that in New Jersey, for example, it is often "more better" for married couples to file separately – saving several hundreds of dollars in NJ Gross Income Tax.

This is because the state tax table for Married Filing Separately is the same as for Single taxpayers. In addition, as NJ allows a deduction for medical expenses, filing separately could produce a higher combined separate deduction for medical costs.

You generally must use the same filing status on your NJ-1040 as you do on your federal 1040 – so you must first determine how filing separately affects your federal tax situation. It could pay to file separate federal returns even if doing so results in a slightly higher combined federal tax liability. You may pay \$200 more in federal income tax, but save \$300 in NJ state income tax.

I recently came across another way filing separate NJ-1040s can result in a substantial tax savings. It was the first time I had encountered such a situation in my 40 tax seasons in "the business". Consider the following example.

A couple has combined NJ taxable income of \$194,000 - \$109,000 for husband and \$85,000 for wife. The wife's income includes \$31,000 pension income from the Alcatel-Lucent Retirement Income Plan resulting from early retirement. The husband turned 52 in 2009 and the wife turned 62 in 2009 (she was born in 1947).

If these taxpayers file a joint NJ state income tax return they will not be able to claim the Pension Exclusion for age 62 or older because their gross state taxable income exceeds \$100,000.

But what if they file separate returns?

In discussing the Pension Exclusion the NJ-1040 Instruction Booklet says -

"You qualify for the New Jersey pension exclusion if you (or your spouse/civil union partner if filing jointly). were 62 years of age or older . . . and total

income from Line 26 for the entire year was \$100,000 of less."

It further reiterates - "If the amount on Line 26 is more than \$100,000, you are not eligible for the pension exclusion."

There is no mention of any lower income limitation for married filing separately, i.e. \$50,000, or that one must combine the income (Line 26) of both spouses in determining the \$100,000 income threshold, even if both spouses occupy the same residence for the entire year (as is the case in my example).

The instructions do indicate that the Pension Exclusion will be limited to \$10,000 if filing separately, half the \$20,000 maximum permitted on a joint return.

The amount on Line 26 for the wife's separate NJ-1040 is \$85,000 - which is less than \$100,000. So, according to the instructions, she will be allowed a \$10,000 Pension Exclusion on her separate Form NJ-1040.

The spouse with NJ income under \$100,000 who is age 62 or older will get the \$10,000 exclusion – and save possibly \$637 in state income tax – by filing a separate return! And this will be true regardless of the spouses' combined NJ income.

In the actual case on which the example is based, filing separately saved the couple \$324.00 in net federal and state tax. On the 1040s a partial Making Work Pay credit was available for the wife (there would have been no credit allowed on a joint return) but a disparity in Alternative Minimum Taxable Income caused the husband to become a victim of the dreaded AMT (there would have been no AMT on a joint return. The clients were pleased – and so was I as I got to charge for two sets of returns instead of one!

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(Robert D Flach has been preparing 1040s since 1972, and a member of NATP since 1987. He writes the popular tax blogs THE WANDERING TAX PRO and the NJ TAX PRACTICE BLOG)

## NJ's OWN TAXPAYER ADVOCATE...

The NJ Office of the Taxpayer Advocate (OTA) provides an avenue of independent review for taxpayers with State tax problems that they have been unable to resolve through normal channels or who are facing "undue hardship" as a result of the Division's action or inaction. The OTA is also tasked with identifying and proposing solutions and changes for systemic problems that increase the burden on, or create problems for the taxpayer.

The OTA is never the first step in resolving a taxpayer's problem. The taxpayer must have tried to resolve their tax problem with the Division on their own before contacting the OTA.

### THE OTA CAN:

- Provide free and independent assistance to the taxpayer.
- Assist taxpayers whose unresolved NJ gross income tax problems are causing undue hardship.
- Help taxpayers who have been unable to resolve protracted NJ gross income tax problems through normal channels.
- Identify systemic problems, including those that compromise taxpayer rights.

- Recommend administrative and legislative reforms if necessary.

### THE OTA CANNOT:

- Reverse legal or technical tax determinations.
- Bypass the normal channels of problem resolution.
- Accept requests for assistance when an administrative or formal appeal procedure should be used.
- Accept routine inquiries that have not been previously addressed by the appropriate Division office or resource.

### HOW TO CONTACT THE OTA:

State of New Jersey  
Division of Taxation  
Office of the Taxpayer Advocate ( OTA)  
P. O. Box 240  
Trenton, NJ 08695-0240  
Fax: (609) 984-5147

# The New York State Task Force on Regulation of TAX RETURN PREPARERS

BY ROBERT D. FLACH

NEW YORK STATE requires a tax preparer to register with the state if he/she is paid to prepare at least one New York State return in calendar year 2011 as a tax return preparer, or helps to issue or administer a refund anticipation loan or refund anticipation check.

Those deemed to be a "commercial preparer" must register and also pay a \$100.00 fee. A commercial preparer is one who was paid to prepare 10 or more New York State tax returns in calendar year 2010, and will be paid to prepare at least one tax return in calendar year 2011, or will be paid to prepare 10 or more tax returns in calendar year 2011.

Those who register are issued a "New York Tax Preparer Registration Identification Number" (NYTPRIN), different from the federal PTIN, which must be entered on all state income tax returns they prepare.

The following individuals are exempt from the New York State return preparer registration process –

- licensed Certified Public Accountants (CPA) or Public Accountants (PA)
- enrolled agents
- attorneys licensed to practice law
- employees of a CPA, PA, enrolled agent, or law firm who prepare tax returns under the direct supervision of a CPA, PA, enrolled agent, or attorney of that firm
- employees of a business who prepare that business's return or report
- clerical employees
- volunteer tax preparers

There is currently no requirement to provide any proof that a preparer actually knows how to prepare a New York state tax return by taking a competency test, nor are there any requirements for continuing professional education in NYS tax updates or issues.

FYI, I charge clients for whom I prepare NYS returns an additional \$5.00 "NYS Tax Return Preparer Extortion Fee", which is separately identified on my invoice, to cover the annual fee.

Legislation enacted in New York State in 2009 required New York's Commissioner of Taxation and Finance to convene a task force charged with making recommendations related to the effective regulation of tax return preparers.

The New York State Task Force on Regulation of Tax Return Preparers, with members from the tax profession, business, academia, advocacy groups, and various state agencies, has issued a report at the end of September.

The report recommends that commercial tax preparers who prepare NYS personal income tax returns for a fee - those who currently pay the \$100 fee - should be subject to the following conditions, in addition to the existing statutory registration requirements -

- Meet the IRS requirements, including passing the competency exam.
- If new to the field of NYS personal income tax, take a 16-hour basic New York income tax course prior to preparing returns for compensation. Experienced preparers, as defined by the Commissioner of Taxation and Finance, would not be required to take this course.
- Pass a New York State income tax competency exam prior to preparing returns for compensation. Experienced preparers would be allowed to take and pass the exam within a 3-year phase-in period.

- Annually participate in 4 hours of continuing professional education (CPE) in New York personal income tax topics, in addition to the IRS requirement.
- Be at least age 18 and a high school graduate or equivalent (G.E.D).

As is the case with the current registration requirement, commercial tax return preparers who prepare NYS income tax returns but are located outside New York State, like us, would have to comply.

The Task Force has also made the following suggestions for administration of the regulation program - "• New York State's regulation of tax preparers should build on and complement the IRS initiative to regulate tax preparers. Duplicative requirements should be avoided.

- The IRS initiative requires all compensated preparers to register, even if they are members of other regulated professions, while the current New York registration program exempts public accountants, CPAs, attorneys, and enrolled agents. In light of the new IRS initiative, the Legislature should consider whether ending these exemptions from registration would serve the overall purposes of the program.
- The Department should work with the IRS and other states to share tax preparer information and identification numbers as much as possible, in order to make registration and testing processes easy and efficient. A single, seamless registration system should be the goal.
- The Department should maintain a public database so that anyone can check whether a particular tax preparer has met the minimum qualifications and has registered.
- The Department should insure that cost-effective CPE is available to preparers, using new technology where appropriate.
- The Department should gain experience in administering testing and educational requirements for income tax preparers before expanding these requirements to preparers of other types of returns.
- Volunteer tax preparers should be encouraged to participate in continuing education activities."

You will note that there is some "grandfathering" with regard to the required initial 16-hour course, but experienced preparers are not exempt from the competency test. And CPAs, EAs, attorneys, and "supervised employees" are exempt from all of the recommended requirements. Similar to the federal regulation regime, only "unenrolled" tax preparers would have to prove competence and maintain currency in order to be allowed to prepare New York State tax returns.

The above requirements are only recommendations of the Task Force and are nowhere near becoming actual law – so there is no need for immediate concern. However I do expect that a form of these recommendations will eventually be passed.

You can read or print the entire report of the Task Force online at [http://www.tax.ny.gov/pdf/documents/task\\_force\\_report\\_reg\\_preparers.pdf](http://www.tax.ny.gov/pdf/documents/task_force_report_reg_preparers.pdf).

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# NEW JERSEY CHAPTER

NATIONAL ASSOCIATION OF TAX PROFESSIONALS PRESENTS



## NJ NATP 2012 FAMOUS STATE TAX SEMINAR



**SATURDAY, JANUARY 14, 2012 • Hilton Woodbridge**

120 Wood Avenue South, Iselin, NJ 08830-2709 • T 732-494-6200 • F 732-603-7777

Book by Thursday, December 15 to take advantage of the discounted room rate of \$114 for the evening of January 13, 2012...CALL NOW!

### AGENDA

- |                          |  |                           |  |
|--------------------------|--|---------------------------|--|
| <b>7:30 – 8:15 a.m.</b>  | Registration and Continental Breakfast                                   | <b>10:20 – 10:30 a.m.</b> | Coffee break sponsored by our vendors              |
| <b>8:15 – 8:30 a.m.</b>  | Welcome – NJNATP President Jaimee Hammer                                 | <b>10:30 – 12:00 p.m.</b> | Kathryn Keane, EA: NY Tax Update                   |
| <b>8:30 – 9:00 a.m.</b>  | Keynote Speaker: Michael Bryan, Director, NJ Division of Taxation        | <b>12:00 – 1:00 p.m.</b>  | Lunch  |
| <b>9:00 – 9:30 a.m.</b>  | Sheri Silverstein: Chief, Office of the Taxpayer Advocate                | <b>1:00 – 1:45 p.m.</b>   | Michael Rubino: NJ Inheritance Tax Updates         |
| <b>9:30 – 10:20 a.m.</b> | Mary Browning, Esq.: Relocating from NY/NJ to Florida – Tax Implications | <b>1:45 – 2:45 p.m.</b>   | John Kelly: NJ Pending Legislation                 |
|                          |  | <b>2:45 – 3:00 p.m.</b>   | Famous Dessert Break                               |
|                          |  | <b>3:00 – 4:35 p.m.</b>   | Jim Gordon: State of NJ Current Events and Updates |

**REMEMBER... NEW JERSEY NATP IS TAKING A COLLECTION FOR THE LEON HESS CANCER CENTER...PLEASE MAKE A DONATION!**

**The Leon Hess Cancer Center**  
at Monmouth Medical Center

*Leon Hess Cancer Center at Monmouth Medical Center stands at the forefront of providing the most extensive array of highly advanced cancer services, delivered by a team of specialists in a caring and supportive environment.*

**This program qualifies for 8 CPE Credits • SPONSOR CPE NJ #531**

**Continental Breakfast, Lunch and Afternoon Dessert Included • Registration: 8:00 – 8:30 a.m. Conference: 8:30 a.m. – 4:35 p.m.**

This program is open to anyone interested in increasing or reinforcing his or her knowledge in the subject area. 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. NJ-NATP is registered as a sponsor of Continuing Professional Education for the Internal Revenue Service (Sponsor #458), the NJ State Board of Accountancy (Sponsor #531) & the Certified Financial Planner Board of Standards (Sponsor #5008), which has final authority on the acceptance of individual topics for CPE credit. This program qualifies for 8 CPE Credits for Enrolled Agents under Treasury Department Circular 230, Section 10(g) and 8 Credits under New Jersey AC 13:29-6.7 & the CFP Board. Each credit is based on a 50-minute credit hour. Field of Study: Taxation, Ethics. 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.

### NJ NATP 2012 FAMOUS STATE TAX SEMINAR 01/14/12 Registration Form

**PLEASE PRINT OR TYPE**

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ NATP Member # \_\_\_\_\_

Telephone ( ) \_\_\_\_\_ Email Address: \_\_\_\_\_ @ \_\_\_\_\_

**Pay by Check: "NJNATP" or complete below for Credit Card - Visa or Mastercard only**  
**Mail to: NJ-NATP c/o Julie Robinson, Treasurer, 347 Drum Point Road, Brick, NJ 08723**

Credit Card # \_\_\_\_\_ Exp. Date \_\_\_\_\_

Printed Name on Card \_\_\_\_\_ Signature \_\_\_\_\_

**Postmarked before 01/11/12**  Member \$200  Nonmember \$250  New Member \$357\*

**Postmarked on or after 01/11/12-OR-At the Door**  Member or Nonmember \$260  New Member \$367\*

TOTAL: \$ \_\_\_\_\_

*\$10 Discount – BECOME A MEMBER OF NATP NOW and ATTEND THE CONFERENCE*

This form may be reproduced. One registration per form. For inquiries, call 732-477-2281 or 201-943-4920. An acknowledgement will be sent if a stamped, self-addressed envelope is included. Cancellation Policy: All cancellation requests must be in writing. A refund will be given if requested prior to January 6, 2012. A \$20 administrative fee will be deducted. No refund will be considered after January 6, 2012.

# NOW you can advertise in our Chapter Newsletter!

*Are you looking to hire employees? Do you sell tax related products? Are you searching for a new job? Are you selling your practice?*

Why not use one of the best resources available to the NJ tax practicing community? Your New Jersey NATP Chapter can assist you!

We are now offering advertising space in our quarterly newsletters. You can purchase business card, eighth page, quarter page and half page sizes. Fees begin at \$50 for the business card size (1/16 page). One-eighth page ads are priced at \$75, one-quarter page ads are \$150 and one-half page ads are priced at \$300. These prices are per newsletter. Discount pricing is available for multi newsletter ads.

All placements of ads will be determined by the Newsletter Chairperson. Horizontal or vertical placement will be agreed upon between the advertiser and the Advertising Chairperson.

Advertising space in the newsletter is limited and is available on a first-come basis. No ads will be printed prior to receipt of payment for ads. Advertising space is also available to our seminar vendors, but NATP members will receive priority, should space become an issue.

*To place an ad, please contact Linda Giordano by phoning 856-553-6425 or e-mailing at [lgtax1@yahoo.com](mailto:lgtax1@yahoo.com).*

## 2011 CALENDAR of Events

### **NJ NATP ANNUAL CONFERENCE**

Woodbridge, NJ • September 22nd

### **BREAKFAST SEMINAR**

*Estate Issues with Michael Feinberg*  
Tinton Falls, NJ • October 27th

### **1120S CORPS: FULL DAY SEMINAR**

Woodbridge Hilton, Iselin, NJ  
December 8th

### **RIP REVIEW COURSE**

Woodbridge Hilton, Iselin, NJ  
December 15th

### **NJ NATP FAMOUS STATE TAX SEMINAR**

*Full Day!*

Woodbridge, NJ • January 14th, 2012

*Visit our website for more details:*

[www.njnntp.com](http://www.njnntp.com) or call 732-477-2281

## NJ-NATP BOARD OF DIRECTORS 2011

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## TELEPHONE DIRECTORY

### NEW JERSEY HOTLINE

609-633-6657 for Personal Income Tax  
609-633-6905 for Business Tax

### FEDERAL TAX HOTLINE

For practitioners with POA on file to call  
about a specific client problem:  
866-860-4259  
Tax Law Questions: 800-829-1040

### NJ-NATP CHAPTER OFFICE

TEL 856-656-0508  
FAX 856-219-2013  
[njnntp@comcast.net](mailto:njnntp@comcast.net)

### INTERNET ADDRESS

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