



## November 2014

Hopefully, everyone is having a wonderful year and getting geared up for a holiday season full of family, food, fun, and .....REST. Both Commissioner Koskinen and Nina Olson feel that we are going to need it. Olson claims "The filing season is going to be the worst filing season since I've been the National Taxpayer Advocate. I'd love to be proved wrong, but I think it will rival the 1985 filing season when returns disappeared." Now, since I was not in the business in 1985, someone will have to inform me if the IRS ever found all of those returns. One thing for sure, each year we are presented with more obstacles and more delays. This is why, I believe, our memberships to NATP along with the networking and education it brings will only become more valuable. That being said, I want to challenge us, the MS Chapter, to really get engaged in 2015. We have had a lot of great educational opportunities this year. Our spring conference this year was in May in Orange Beach, AL. Last month we held our fall conference was held in Ocean Springs. This conference would not have come together without Mrs. Ann Waller and Mrs. Sherry Garmon. Thank you both for what you do for the MS Chapter. Larry Gray, from Missouri, taught at both events and gave a wealth of knowledge and information on this coming filing season. It looks as if our 2015 annual fall meeting will be held in Natchez on October 22 and 23. There are plenty of ways for you to get involved in helping plan this event. Please begin making arrangements to attend. We are looking for people to serve on various committees. Please contact any of the board members listed below if you would like to volunteer. With your help, it will be our best ever! The 2015 NATP National Conference will be held in New Orleans, LA on July 20-23. It would be great for the MS Chapter to make a phenomenal statement with everyone attending. If you would like to join our mailing list, please email me at address below. Also, the earrings pictured below were left in Ocean Springs. Please contact Ann Waller to claim them.

Happy Thanksgiving, Merry Christmas, and hopefully a Fabulous Filing Season,

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## AICPA Gets No “LOVING”

By: Joseph Richardson, EA

The IRS has yet another lawsuit under their belt. Only this time, they can do the “Victory” dance. Hopefully, they have learned some new moves since that horrendous 2010 training conference video. *American Institute of Certified Public Accountants (AICPA) v. Internal Revenue Service* was dismissed by U.S. District Court Judge James E. Boasberg. If you are thinking that name rings a bell, then you are correct. Judge Boasberg wrote the “Loving” opinion that put a stop to the RTRP program. We know, as a result of the ruling against the IRS, they had to drop their continuing education as well as competency testing requirements. The IRS followed up with a voluntary, temporary program we all know as the Annual Filing Season Program (AFSP). On June 24, 2014, the AICPA penned a letter to Commissioner Koskinen claiming the new program is “unlawful and improper”. In July, the AICPA filed a lawsuit against the IRS claiming that the AFSP program is just an end-run around *Loving v. IRS*. Shocking the AICPA, Judge Boasberg ruled against the AICPA, citing that the “AICPA has not demonstrated that permitting unenrolled preparers to distinguish themselves vis-à-vis other unenrolled preparers will result in competitive injury to CPA’s and accounting firms who compete on the basis of more rigorous credentials”. For now, the voluntary, temporary program known as the Annual Filing Season Program is a go. NATP is offering a free course (with 6 free CPEs) to all members. Let me encourage everyone to take advantage of this opportunity. The course offers a wealth of valuable information on ACA and NIIT along with a great review for the upcoming tax season and six free CPEs.

Annual Federal Tax  
Refresher Course

Now Available!

Free for Members



National Association  
of Tax Professionals



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