



PENNSYLVANIA
CHAPTER

Recaps and Reflections



Synopsis of the July 9 Board of Director Teleconference

President Kathryn Bowman called the July 9 Board of Director Teleconference to order at 9:01 A.M. Twelve directors were present. President Bowman introduced two guests, John Molinaro and Tina Pittman. President Bowman thanked the Board for completing the BOLTS training. National awards a free registration at the National Conference to chapters whose board members complete BOLTS training. She then read a thank you from the Manufacturer & Business Conference Center in Erie where we held a Multistate Seminar on June 25. She advised the Board that the Quickfinder and The TaxBook order forms have been updated on our website.

The minutes from the May 19th board meeting were approved following after a minor clarification. The treasurer's report was approved after it was noted that the Cranberry Multistate income figures had not been included.

The following committee reports where then presented:

Awards – Temporary Chair Denise Brandt submitted a comprehensive report detailing the committee's objectives including a timeline for completion. The Chapter of the Year Award process was reviewed and our chapter's Award of Excellence was discussed. The Board decided the winner should be awarded a free PA Annual Conference registration and a \$50 gift card. Two runners up will also receive gift cards.

Education - Chair Patty Turner informed the board that the IRS now requires CPE providers to change their password every 90 days. Preparations for the remaining seminars were reviewed. It was noted that additional help is needed to staff our table at the Philadelphia Tax Forum. It was agreed that anyone going solely to help would be reimbursed for travel. No one had yet registered for the basic course in Lancaster. The new venue for our Annual Conference was discussed and the topics were reviewed.

Membership – Chair Rebecca Mangold reported Chapter membership has been fluctuating around 1100.

Newsletter – Chair Susan Bure asked that items for the next issue be sent to her by 8/15. She also stated that publication dates may need to be revised to more easily fit with the Chapter News publishing dates. President Kathy Bowman stated that the committee should decide on article dates and publishing dates.

Nominations - Chair Susan Bure reported that 5 board seats are to be filled next election so we need to find candidates. Tom Hauke will be one. Also needed is someone to assume secretary duties.

Public Relations - Patti Blum reported we had 329 Facebook visits last week.

Scholarship – Chair Joyce Jones reported that 6 General McLane H.S. students had applied for the scholarship. The \$500 was awarded to senior Mariah Clemente. She also reported that the fund now stands at \$9266.73. We are uncertain if this is considered fully funded or if we can withdraw the funds.

Tax Authority - Chair Joyce Jones reported that there is a bill in the state legislature that would allow farmers to file and pay estimates on the same schedule as the state.

Website – The Board discussed and then voted to switch our site to GetNetSet. Erica Knight volunteered to update and maintain it.

Under Old Business the proposed Chapter bylaw amendments were reviewed. It was agreed that the bylaw specifying that all officers must have served as director for 2 years be changed to 2 years for president and 1 year for all others. Plans for the National Conference were reviewed. Thirty-three individuals from PA have registered to attend.

Under New Business, the Board voted to purchase a new gavel, cost \$89. The matter of officer succession was discussed, but there were no suggestions on how to make this easier. Upon recommendation by National Director Kelly Nokleby, President Bowman asked that all Directors sign a nondisclosure statement.

President Bowman announced that the next board meeting will be held on September 18, 2015 at 5:30 P.M. in Cranberry with the site yet to be determined.

The meeting adjourned at 12:23 PM.

Submitted by Secretary Samuel Wingard.

Financial Information

Balance Sheet As of August 31, 2015

Current Assets	\$ 9,888.36
Fixed Assets	<u>873.84</u>
Total Assets	<u>\$ 10,762.20</u>
Equity	\$ 19,948.99
Net Income	<u>(9,186.79)</u>
Total Liabilities & Equity	<u>\$ 10,762.20</u>

Income Statement As of August 31, 2015

Total Income	\$ 11,440.93
Total Expenses	<u>20,627.72</u>
Net Income	<u>\$ (9,186.79)</u>



PA Forum Sept 3-4, 2015 in Philadelphia, PA



Cranberry Township Multistate Seminar

Submitted by Joyce Jones

The first multi-state seminar was held at the in Hilton Garden Inn on June 19, 2015, in Cranberry Township which began at 10:00 AM and ended at 3:00 PM. To me this was perfect timing for a seminar as I neither had to rise with the chickens nor did I arrive back at my office too late to return phone calls for the day.

Melissa Bowman, EA, a former president of the Ohio Chapter NATP, was the first speaker for the day. She is the owner of Rainbow Accounting Services, LLC, a company she started in 1999. Melissa discussed the most common taxes in Ohio such as the sales tax, Commercial Activity Tax (known as the CAT Tax), and income taxes for the state, schools and municipalities. She informed us that while Ohio has reciprocity with PA (and several other states), it pertains only to wages and salary. If there is income from other sources such as rentals, a PA resident needs to file an Ohio non-resident return.

We all know how confusing PA local taxes seem to other state preparers. Melissa's information concerning Ohio local taxes proved that Ohio local taxes can be equally confusing. Is it RITA, CCA or a municipality? She gave us a very helpful website:

http://www.columbustax.net/search_taxmunicipalities.aspx?id=13116&menu_id=502

to assist us when trying to determine the various requirements to file local Ohio tax returns.

Following a delicious lunch served by the hotel where we had the opportunity to eat inside or out on the patio, Patty Turner, EA from Elizabethtown, PA, enlightened us on the details of preparing a PA Schedule G for PA residents who paid taxes to another state. Patty's discussion of PA Schedule G was quite enlightening as she told us how to fill out the schedule and points to look for in filing it with the PA return. She encouraged us to really check out our software on the correctness of filing Schedule G because each software company has different ways to create the form. She said we need to be sure that what is created by the software is done correctly.

Patty also reviewed common errors that occur when preparing PA forms and schedules. She discussed the reconciliation of W2-S and included a PA W-2 reconciliation worksheet and instructions to help us make sure our W2-S is correct. She discussed the unreimbursed employee business expense form PA-UE and how the state differs from the federal expenses. She included in our information a classification of Federal K-1 income for PA PIT purposes. This will be extremely helpful when we do K-1 data entry. She included a Personal Income Tax Fax Cover Sheet (DEX 93) from the PA Dept. of Revenue that will be very helpful when we need to correspond with the PA Department of Revenue by fax.

Yes, I grumbled about the time it took to be away from the business. But in the long run, it was a very worthwhile seminar to attend. I came away with good information and some ideas to facilitate my work during tax season. So it definitely was not time wasted as I learned new things that will save time during the next tax season.

Erie Multistate Seminar

Submitted by Samuel Wingard

On June 25th 2015, the Pennsylvania Chapter held its second in a series of Multistate Seminars. The seminars were designed to inform the tax professional on issues involving the preparation of tax returns for neighboring states. A discussion of PA Schedule G, common errors in preparing PA returns was included, along with a discussion about local tax issues.

The Erie seminar was held at the Manufacturer & Business Conference Center, a relatively new facility easily accessed from I-79. The presentations were given in a handsome auditorium-type room with very comfortable seating and plenty of space. We also had the use of a separate and well appointed break room. All attendees seemed to agree that this was one of the nicest venues we have ever used.

The first presenter was Melissa Bowman, EA, from Ohio who covered various Ohio taxes: Sales, Commercial Activity and Income (State, School and Municipal). The first thing I learned from this presentation was of the existence of Ohio's Commercial Activity Tax. I don't have any Ohio business entities for clients but it's a good thing to know just in case. I also gained a better understanding of Ohio's School and Municipal taxes (and people think PA's local tax is confusing!). One of my biggest takeaways of the day was the links to various websites with info about these taxes.

The next presenter was Edward Arcara, CPA, who covered New York State nonresident and part-year resident income tax returns. Since I had been a New York resident at one time and still do a few NY returns every year, I was already fairly familiar with NY, but a little review never hurts. Mr. Arcara's knowledge of the topic and delivery style made this two hour segment fly by.

After a delicious lunch, which was included in the cost of the seminar, the PA Chapter's own Patti Blum covered PA Schedule G-L, Resident Credit for Taxes Paid to Other States. The major takeaway here was to remember when completing this form that the credit is the lesser of the tax paid to the other state or the PA tax due on that income. Patti also reviewed common errors when preparing PA income tax returns.

The day was wrapped up with a one hour presentation by Bill Leonard from Berkheimer Associates. He discussed current issues with the local earned income tax and explained the notices presently being sent out when a mismatch is found between compensation reported on PA returns and compensation reported on local returns.

Judging from the positive feedback received after the first two presentations, there appears to be considerable interest in these topics, but not a lot of places to go for the information. The Chapter is considering repeating Multistate Seminars again next year. If you are interested in attending a Multistate Seminar, we would appreciate hearing from you as to specific topics, locations and timing.

What I Did at the 2015 National Conference

Submitted by Samuel Wingard

The NATP National Conference & Expo can always be counted on to provide the very best in tax education and to do it in a fun-filled atmosphere. I'm here to tell you, the 2015 rendition was no exception. Having attended the conference the last time it was held in New Orleans, I anxiously looked forward to this return trip to the Big Easy with its unique sights, sounds and food, especially the food.

For Chapter Leaders the conference began Sunday afternoon with the Leadership Sessions. This is a terrific gathering where current and prospective Chapter Leaders can gain the knowledge, tools and confidence needed to successfully lead a state Chapter. This year's session was tinged with sadness because Chapter Leadership Advisor Steve Shultz was retiring and hosting his final session.

On Sunday evening our Chapter hosted a reception for conference attendees from Pennsylvania. It was held at Poppy's, a sports bar less than a block from the hotel. 18 of the 34 attendees from PA gathered in the outdoor pavilion for a fun evening of food, drink and socializing.



Foreground: Spanish Plaza Fountain
Red Roofs: Poppy's Sports Bar
Background: Conference hotel Riverside Hilton

The conference opened officially on Monday morning with the Annual Meeting and National Awards. Unfortunately the Pennsylvania Chapter didn't win any awards this year. Chapter of the Year was won by New Jersey. California received the award for Administration, Florida & New York tied for Communications, Vermont for Education, Alaska for Membership Growth, New Hampshire for Membership Retention and Arizona & Georgia tied for Special Activities. Chapter Person of the year went to a very deserving Kathryn Keane of New York. On Tuesday Best of Chapter Showcase was awarded to California.

Next, the Opening Keynote was delivered by Avish Parashar, an energetic and humorous speaker who uses his 20+ years experience

to teach individuals and businesses how to deal with the unexpected. His address, entitled "How to Improvise, Adapt, and Innovate in an Ever Changing World" was appropriate since we tax professionals must constantly deal with change.

The remainder of Monday, and every day thereafter, was filled with a broad choice of education sessions presented by some of the most knowledgeable and entertaining instructors in the business. Of the sessions that I attended, I think the two on Social Security, two on Divorce and "Client Interview – What Are We Not Asking and What Can It Cost Us" were among the most informative although I didn't leave any session without learning at least one new thing and usually quite a lot more.

The charity auction was held Monday evening from 6 to 7:30. This year's charity was Café Reconcile, a local organization that provides life skills and job training for disadvantaged young people. The auction plus the other money raised during Conference for this charity totaled over \$30,000. I must admit I did not attend the charity auction. Since no visit to New Orleans would be complete without a visit to Bourbon Street, I opted to spend the evening dining and strolling along this popular thoroughfare. And oh! What a meal I had! Shrimp, grits and fried green tomatoes! You can't get any more Southern than that.

PA at Chapter Showcase



The always popular Chapter Showcase was held Tuesday evening. Our PA Chapter theme was "America Starts Here". Dressed in early American costumes, we gave away old fashioned candies and played old-time childhood games. We also raffled off a FitBit which raised \$267 for the charity.

Too quickly our four days of superb education ended on Thursday evening with the Annual Banquet Gala. We were able to get most of our PA members seated together at two tables so we could spend a final evening visiting and enjoying the dinner. After the meal, we were entertained by Bob Arno, an internationally recognized authority on street-crime and diversion theft whose quick wit and pick-

pocketing demonstration had everyone rolling with laughter and shaking their heads in disbelief.

So that is some of what you missed if you didn't attend this year's Conference. I don't understand why more members don't attend. Yes, it costs a few bucks but hey, it is mostly tax deductible. I'm already looking forward to Conference next year in Indianapolis. I have never been to that city so I want to see what it has to offer. I know what the NATP Conference will offer: great education, networking, making new friends and reconnecting with old ones. Hope to see you there.

What I did at National Conference this year

By Denise Brandt

Conference was absolutely fantastic. On Sunday evening at national's "meet and greet", I found my partner, Gini, wearing a purple pin with the number 87. I was wearing a yellow pin with the same number. Guess where Gini was from! She was also from PA. What a lovely surprise! Together we walked over to our PA "meet and greet" where our chapter leaders welcomed us with great food. What a great evening! I met Jennifer from Coatesville and Jenine from Monroeville.

Every educational session I attended was terrific! I always look forward to the charity auction that was held on Monday evening. One of our southern members was the auctioneer and she did a wonderful job. Tuesday evening was Chapter Showcase. In my eyes, PA had the best showcase. PA had representatives from the railroad, a beautiful young colonial lady, and a frisky Ben Franklin. Wendy had made a truly awesome Liberty Bell. The showcase committee did a wonderful job. PA was my favorite state at Chapter Showcase. I took off on Wednesday evening and made a small non-deductible donation at the casino and just relaxed in general. Following the banquet on Thursday evening we were entertained by an amazing pick-pocket. He was really good!

The closing banquet on Thursday is always bitter-sweet. Saying good-bye to your friends until next year is always sad. The ride on the shuttle from the hotel to the airport was a blast! Everyone on the shuttle was an NATP member, so time passed quickly with much laughter. Hopefully we will see everyone again in Indianapolis, Indiana, in 2016.

PA tables at Banquet



Dinner Cruise



Jackson Square and Saint Louis Catholic Cathedral

