



• **TN Chapter-NATP Annual Conference**
Thursday, September 24th 2015
and Friday, September 25th, 2015

Join us for up to 17 CPE, which includes nationally renowned speaker Melinda Garvin as well as Susan Gainous of the IRS and Billy Trout from the TN Department of Revenue.

Surviving In The Trenches

A Message From Our President

I would like to take this opportunity to introduce myself as your new President of the TN-NATP Chapter. My name is Bruce Miller from a suburb of Memphis, TN and I have been a member of NATP for 10 years. Like a lot of you, I am self-employed in the field of accounting and taxes, sometimes, I think I should have thought that through more fully. I started my business on January 2nd, 1999 with the idea of personal freedom, financial independence, and giving back to my community. After my first year in business, with two children under five years old and a wife, whom by mutual desire was a Homemaker, I had managed to profit \$17,000.00. I waited patiently for Forbes to call me for that entrepreneur of the year interview.

This is probably a familiar tale to many of you. If it isn't similar to your story, it probably is for many of your clients. The truth is being self-employed is one of the hardest undertakings one will ever face. There is a continual learning curve, wearing many different hats, sometimes less personal freedom and struggling finances. There is an ever changing marketplace that requires adaptation to succeed.

However, it can be very rewarding in many different ways. Why am I rambling about this in a letter to the TN-NATP membership? I have a feeling that I am similar to many of you, able to face tough challenges, willing to adapt to changes, stretched but willing to give back to society. The world of taxation is changing rapidly. The tax code continues to expand and become more complicated. We now have E-Filing, The Cloud, client portals and the latest, E-Signatures. Even so, all of this technology is making it possible for more and more average American's to file their own taxes. Younger generations have grown up with knowledge and answers at their fingertips. We as tax professionals must adapt to remain relevant. *Continued on page 3.*

IRS Mission: Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.....unless you don't mind courtesy hang ups after 1 hour and a half after each call. After all, it is a COURTESY. You have been warned.

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Taxpayers Bill of Rights, Our Job As Their Representatives

Taxpayers do have rights. It is our job as their advocates to prepare accurate returns with due diligence and represent them when called upon. Most taxpayers do not know that they do have rights when it comes to the IRS. Our job is to be the mediator and make sure those rights are not infringed upon during the taxing process.

Those rights include:

The Right to Be Informed

The Right to Quality Service

The Right to Challenge IRS Position and To Be Heard

The Right to Pay No More than the Correct Amount of Tax

The Right to Appeal

The Right to Finality



The Right to Privacy

The Right to Confidentiality

The Right to Representation

The Right to a Fair and Just Tax System

Make no mistake about it, sometimes we need to stand in the gap for our clients. We need to guide their steps through the maze of tax laws to keep them in compliance with Uncle Sam.

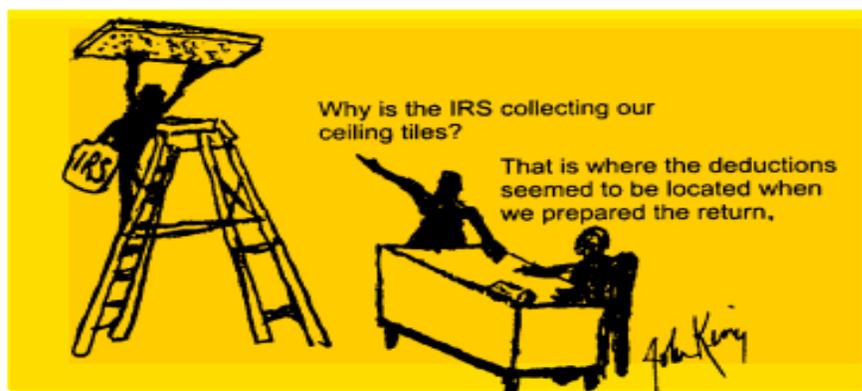
EA's, CPA's and Attorneys yearly are required to take meaningful CPE to add to our knowledge and stay up to date on changes that affect Mr. and Mrs. Taxpayer.

Be sure to join us at the TN NATP annual conference September 24th and 25th in Nashville, and bring a colleague. Get ready for some great instruction from Melinda Garvin, an Enrolled Agent from Galion, Ohio.

Melinda Garvin, EA to head TN NATP Annual Conference

Melinda is the Founder, President and Co-Owner of Foos-Garvin Accounting, Inc., a full-service, small-town practice serving the needs of 2000 clients. She has 25+ years of experience as a tax practitioner. Foos-Garvin Accounting, Inc. and Melinda are members of Better Business Bureau, Richland County Chamber of Commerce, National Association of Tax Professionals and National Association of Enrolled Agents. Since 2007, Melinda has been an instructor for National Association of Tax Professionals (NATP) and served for several years on the Ohio NATP Chapter Board as the Education Director. Melinda has also been a presenter at the IRS Nationwide Tax Forums and instructed various tax classes for Ohio State University, Ohio State Bar Asso-

ciation and local organizations. In 2012, to encourage tax professionals in office 'best practices', she authored the manual "*Audit Proof the Tax Office*" and has recently published a second manual called "*Best Practices for the Tax Office*". Melinda has a strong aspiration to support the tax professional's many sides of interactions with clients, IRS and the always needed education.



Message From the Chapter President *continued*

The IRS has been faced with budget cuts, growing identity theft and the implementation of The Affordable Care Act all while its most skilled employees are retiring in droves. Who do its customers turn to when they can't reach the IRS? They turn to us and usually at a time when we are the busiest. Whether you are a one person office or one in a staff of many, the inquiries can be a burden on productivity and might leave you at risk. Do you answer questions, possibly gaining a new client or do you avoid risk and possibly alienate a potential client? Is it fathomable that with less IRS availability and more technology that we could become counselors in taxation more so than tax preparers? What if in the next five years you lost 50% of the tax returns you do now because your client could do it themselves with a little coaching?

For the last several years my firm has been switching our tax preparation focus to more corporate returns, trust returns and more difficult personal returns. We have also heavily increased our IRS representation work. We strive to be at the forefront of technology with a paperless office, multiple monitors at each workstation, a client portal with E-Signature availability and storage of tax and source documents in The Cloud. We are at a pivotal time in our industry and we must think and respond like an entrepreneur. Are you willing to adapt, face the challenges, switch hats frequently

and become part of the new tax professional industry that is on the horizon?

We are all in this together. There are plenty of clients for everyone. We need a collaborative effort to face these challenges to make each other better and grow our businesses. That is where the giving back comes in to play. We need your help as a member to make this association better. We need members who can give back if only for a few hours of your time. We are looking for people who can do small projects to build our state chapter. If you could help prepare a newsletter just one time or once a quarter for a period of time, we need you. If you can help send out mailers for one event or get material printed for one event, we need you. We would like to try some neighborhood meetings in a smaller setting with 1-2 hours of education. If you could help co-ordinate a meeting one time or make phone calls to book a meeting place or a host of other things, we need you.

Our chapter is looking to adapt with the times and be a source for more than just education. Together, we could get momentum going in our chapter and create something special. If you would like information on how you can help, if only for a few hours, contact a board member. Our contact information is included in this newsletter.

Bruce A Miller, EA

The IRS With A Funding Problem, But Still Growing

In 1955, there were approximately 14 penalty provisions in the Internal Revenue Code. There are now more than ten times that number.

Each penalty case is an *opportunity*, according to the IRM, to educate the taxpayer, help the taxpayer understand his or her

legal obligations and rights, assist the taxpayer in understanding his or her appeal rights, and in all cases, observe the taxpayers procedural rights. (Annual Conference for Advanced Tax Practitioners)

Understanding this in its right context one can see that penalizing the taxpayer is the best way to keep

TN NATP Board, Continued

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them under control and in line with the IRS code. Maybe penalizing the IRS with less funding because of recent revelations is the best way to keep them in line and compliant. This is of course once again at the expense of Mr. and Ms. Taxpayer in getting compliant.

TN Chapter-NATP

Annual Conference

Thursday, September 24th 2015
and Friday, September 25th, 2015

Join us for up to 17 CPE, which includes nationally renowned speaker Melinda Garvin as well as Susan Gainous of the IRS and Billy Trout from the TN Department of Revenue.

Registration is open now!



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Reserve your room by August 25th for the TN-NATP Room Rate of \$112.00 per night by using your affiliation with the TN NATP at the following link, just copy and paste to your web browser:

Online:

<http://www.natptax.com/Chapters/Pages/TennesseeChapterEducation.aspx>

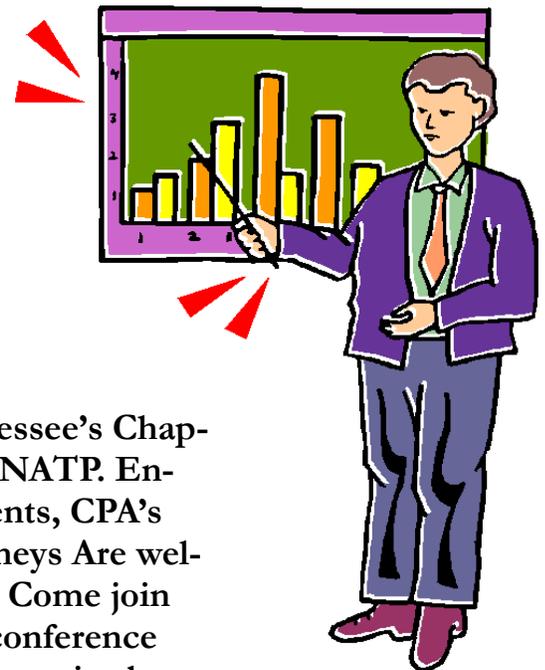
[NATP Member Both Days - \\$275.00* thru 9/4/15,](#)
[after 9/4/15 - \\$300.00* \(includes lunch\)](#)

[Non-Member Both Days - \\$300.00* thru 9/4/15,](#)
[after 9/4/15 - \\$325.00* \(includes lunch\)](#)

*A \$50.00 cancellation fee applies prior to 9/10/2015

Committee Chairs

Bylaws & Professional Standards—Pam Clanton
Education—Willis Robertson
Government Relations—Tim Pate
Membership & Public Relations—Cathy Bolles
Annual Convention—Bruce Miller
Election Committee—Cathy Finley
Newsletter—John King



Join Tennessee's Chapter of the NATP. Enrolled Agents, CPA's and Attorneys Are welcomed in. Come join us at the conference and let your voice be heard. Learn and network from those in your state.