

MESSAGE from the PRESIDENT

Dear Members,

AUTUMN IS UPON US, AND SO ARE ALL OF THOSE PESKY

PROCRASTINATORS. Hopefully we all have a plan to not let extension season get too hectic. Remember the weather is still beautiful in New Jersey so it is our duty to enjoy it!

Did you know that 2024 is the NJ Chapters 35th year in existence! We should be proud of this amazing organization. One reason for our success is that the NJ NATP takes educating their members very seriously. We love hearing your suggestions for topics. Keep them coming.

Keep an eye out for our ½ day seminar on December 5th. We are hoping to present the topic on AI and the Tax community. Brad Messner dazzled the members at Taxposium and now will be speaking to us if all is approved and set in stone. This event will be held at the APA Hotel.

If you haven't already, please consider liking the NJ NATP member Facebook page. The discussions on this page are very informative and sometimes humorous. Plus you can always look on this page to see upcoming NJ events.

We love volunteers. Each of you has bright ideas that the Board of Directors wants to hear. Ask anyone on the board how to get involved. We would love the help.

Sincerely,
Alyce R. Taylor

Alyce has been a member of NATP for over 10 years. She is a partner at Taylor Tax Group with her mother, former NJ President and National Board Director, Colette A G Taylor. Their practice is Barrington NJ and Alyce is in the beginning stages of opening another practice in Sea Isle City, NJ. Alyce has served as the Vice President and Secretary of NJNATP and is well into her second year as President.



save the **DATE**

NJNATP ANNUAL CONFERENCE

THURSDAY, SEPTEMBER 26, 2024

SPEAKER: Kathryn Keane

Location: Tropicana Hotel, Atlantic City

NJNATP TAX FORUM - WASHINGTON, DC

OCTOBER 18-20, 2024

OCTOBER 18:

*National hosted Leadership Session
 from 12:30 – 5 pm*

OCTOBER 19-20: NATP Tax Forum

Location: Washington Hilton
 1919 Connecticut Ave. NW, Washington DC

HALF DAY SEMINAR

THURSDAY, DECEMBER 5, 2024

Half Day Seminar

Topic TBA very soon!

Location: APA Hotel, Iselin, NJ

FAMOUS NJ STATE TAX SEMINAR

SATURDAY, JANUARY 11, 2025

Topics, Speakers & Location: TBA

Flyer and details to follow

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NJ TAX TIP OF THE QUARTER

FALL, 2024

BY MARILYN H. AYERS, CPA

IT IS HARD TO BELIEVE ANOTHER SUMMER HAS COME AND GONE. Labor Day signals a change in routine. It is back to our desks to complete those extensions and back to education for the next tax season that is just around the corner.



IN NJ THE BIGGEST NEWS IS THE RETIRE READY NJ PROGRAM:

Governor Murphy signed the NJ Secure Choice Act in March of 2019 authorizing the creation of the Secure Choice Savings Program. It is a state sponsored retirement plan designed to help employees in the private sector save for the future. On June 30, 2024, NJ announced that the program is open.

Businesses in NJ who have 25 or more employees and do not offer a retirement program and have been in business for at least two years are required to sign up for Retire Ready NJ. If you have more than 40 employees, the implementation deadline is September 15, 2024. For those employers with 25-39 employees, the implementation deadline is set for November 15, 2024.

From everything I have read, notices were to be mailed to employers who meet these qualifications. However, every NJ employer with 25 or more employees will need to register and file an exemption if they offer a retirement plan.

See the NJ Treasury website for Secure Choice Program for details and sign up for one of their webinars for additional information on meeting the requirements, if applicable, or filing for an exemption.

ANCHOR PROGRAM:

Another round of Anchor Benefits will be distributed for 2021 this fall. For those of us still trying to get the 2019 and 2020 benefits paid to our clients, NJ now offers Anchor Telephone Appointments online on the website, however, currently there are no appointments available. I still have many clients who never received any benefits for 2019 or 2020 after filing and I have been unable to contact NJ to resolve the issue on their behalf. The fall will be busy!

I hope to see many of you at our upcoming events around the state. Our chapter will have our Annual Seminar and meeting September 26th in Atlantic City and the NATP Tax Forum is coming in October in Washington DC, followed by the Tax Season Updates around the state starting in November at six different locations. In December, our Chapter will offer another interesting program regarding AI, watch for updates!

Enjoy the fall!

Marilyn graduated from Rider University in June 1978 with a degree of Bachelor of Science in Accounting and earned her CPA license in 1990. Marilyn's practice, established in 1988, provides tax and accounting services to approximately 900 individual clients and businesses, where service is the number one priority. Marilyn has been a member of NATP since 2000 and served on the New Jersey Board of Directors from 2004 through 2016, including secretary, vice president and past president of the New Jersey Chapter. Marilyn is also a member of the AICPA and the New Jersey Society of CPAs.

From the Editor

BY JEAN MILLERCHIP, EA



WELCOME TO AUTUMN!

Summer went by so fast, but the unwelcome heat and humidity took its time to leave! Now that "local summer" has arrived at the Jersey shore, it is time to enjoy the quieter days, cooler weather, and pleasant times.

Does it seem possible that we are already gearing up for the 2024 tax season?? As always, NATP and NJNATP will educate and prepare us. **NJNATP Annual Conference** is being held on **September 26th** at the **Tropicana** in **Atlantic City**, with **Kathryn Keane** as our speaker for the day. Since the **NJ Chapter** is celebrating a special birthday this year - our **35th year** as a Chapter -, there will be a birthday celebration the evening of **September 25th** at the **Palm** in the **Tropicana** from **7-10PM**. Hopefully, you have already registered.

The 1040 updates are being taught in person at 6 locations in NJ, from mid November until early December. Check the NATP website for locations and registration. For those who prefer the virtual updates, they are being offered 3 times this year: **October 22-24; November 13-15** and **December 11-13**. Total CE's is 16.

Just a **Save the Date** for the **Famous NJ State Tax Seminar** on **January 11, 2025**. Speakers from the State of NJ will bring us up to date on tax changes, as well as the property tax relief changes, which will be changing soon!

With the sending out of the **ANCHOR** payments in the near future, I'm sure we can anticipate more phone calls from clients for various reasons. *The tax season really never does seem to end, does it?*

Your NJ Chapter is planning a **half day seminar** on **December 5th**, in person at the **APA Hotel**. More details will follow, but it promises to be an up and coming topic for us all to learn. **Watch for details!**

When you attend a NJNATP event, please make sure to meet and talk to any of the NJ Board of Directors. They can answer questions if you are considering running for the Board, and they are all, genuinely, a great and friendly group of friends!!

Enjoy the beautiful fall weather, stay safe and healthy. Hope to see many of you at future events.

Until next time.....

Jean Millerchip, EA has been in the tax business since 1976, and is in private practice in Lavallete, New Jersey. She earned her EA license in 1985. Jean has been a member of NATP since 1988, and served on the NJ Board of Directors from 1991 until 2009, in various positions, including Treasurer, Secretary, Vice President and President. In 2008, Jean was elected to the National Board of Directors, and served a full 9 year term, during which she served as the National Vice president for 5 years and the National President for 2 years. Jean can be reached at jean.millerchip@gmail.com.

A PLAN FOR 2025: NATP TAXPOSIUM!

IF YOU HAVE NEVER HAD THE EXPERIENCE, I HIGHLY RECOMMEND JOINING THE NATP AT TAXPOSIUM.

Every year the keynote speaker is that much more influential than the one before. This year Scott Burrows wowed the crowd with his extraordinary story. The momentum and inspiration surrounding the whole event is great to keep us enthusiastic and growing in our careers. The IRS commissioners also took time for a panel discussion and information about the future of the organization.

This year, people from all over the United States ventured to Orlando to learn taxes, make new friends, and enjoy a little bit of a Florida vacation. The main NATP event was a great time with Florida cuisine, games, and of course the vendors. And for those NJ members we had our own little soiree.

NATP did a great job finding the correct hotel for our members to enjoy themselves. The Dolphin is on the water, with views of the Disney fireworks, and super convenient travel to some of the parks. The hotel was lovely and so easy to manipulate. Making for a cozy environment to meet new friends from all over the US.

Next year, we can expect that NATP will do as amazing job dazzling us from Ceasars in La Vegas. Look out for more information and consider making the trip. You won't regret it.



NEW JERSEY BOARD AT TAXPOSIUM IN ORLANDO



ENJOYING THEIR TIME AT TAXPOSIUM IN ORLANDO ARE: ETHAN HUNDLEY (PAST NJ CHAPTER TREASURER), ALYCE TAYLOR (NJ CHAPTER PRESIDENT), PAT DESANTO (NJ CHAPTER VICE PRESIDENT), MARYROSE MARTINO (NJ CHAPTER SECRETARY) AND MARILYN AYERS, A PAST NJ CHAPTER PRESIDENT.

TWO PRESIDENTS AT TAXPOSIUM.....



NEW JERSEY PRESIDENT, ALYCE TAYLOR AND NATIONAL PRESIDENT, JAIMEE HAMMER PROUDLY GRACE THE NATP SIGN IN THE NATP AREA AT TAXPOSIUM AT THE DOLPHIN HOTEL IN ORLANDO IN JULY. THE NJ CHAPTER IS VERY PROUD OF OUR JERSEY GIRLS!

The New Jersey Chapter of NATP NEEDS YOU!

The Board of Directors of the NJ Chapter has been very busy during the last few years expanding the types of education offered and new resources for our members. We are a volunteer Board of 15 and some of us are ready to move on to the next part of our careers. The Board is so ready to welcome new faces, with new interests and talents to bring education to NJ Tax Professionals. There are so many reasons to volunteer for this opportunity.

DEVELOP SKILLS. You can gain new skills and expertise as a leader, such as public speaking, leadership, and communication.

GAIN EXPOSURE. You can experience how an organization operates at a high level, and learn about governance and ethics.

BUILD YOUR NETWORK. You can meet like-minded professionals and find others for consulting in your tax practice.

MAKE AN IMPACT. You can be a steward of the organization's mission, and help to set policies, and fundraise.

BENEFIT YOUR COMMUNITY. This nonprofit organization provides services to the community, and your service can help them do so.

Appreciate diversity. You can learn to listen more carefully to people with different viewpoints, and appreciate their perspectives, especially in your profession.

BEST OF ALL - As a member of the NJ Board, your New Jersey education is free. And, you will make new friends in the practice.

There are 4-5 dinner meetings each year for planning (dinner is included in your Board service) and if a hotel is needed to facilitate the education the next day, your stay is also included.

Please reach out to any Board member or contact **Joe Wizniewski @ jwisniewski@jwiztax.com** or **Colette Taylor @ cagt@verizon.net**

I NEED HELP: DO YOU VOLUNTEER?

BY JOE WISNIEWSKI, CPA

IN CASE YOU WEREN'T AWARE, the terms for five of our board of director positions will end December 3. Elections to fill these positions will take place at our chapter's annual meeting on September 26. Each elected term is for three years. In fact 5 three-year board positions typically expire each year and we elect 5 members to serve the next three year terms.

While there are a few requirements to serve on our board (e.g., participation in NATP education courses; membership longevity, etc.), the board has historically been able to fill all open positions. And then came 2024. Our chapter has only two candidates to fill five open positions for this year's election. Mind you, these are excellent professional members who will fill the positions, but the question remains why are there three positions with no candidates?

This is not a solicitation for positions on our board (*although if you are interested please contact me or any board member at any time*). I was concerned with the trend I've experienced with several nonprofit groups and their ability to attract and retain volunteers. After all, volunteers are the life blood of most not for profit organizations. So why the decline with individuals sharing their abilities and knowledge to better these organizations? Here's a list of some of the more common reasons (excuses) you might hear:

Time Commitment: Busy work, family, and personal commitments can make finding "volunteer" time tough to come by. Individuals might think they will not meet expectations in the time they do have to volunteer.

Financial Issues: Volunteering may involve direct expenses (eg. travel; training) and other associated expenses (e.g., buying tickets to fundraising events and activities).

Awareness: Sometimes, individuals simply aren't aware of volunteer opportunities or how to get involved.

Lack of Skills: People may not think they possess the necessary skills or experience to contribute effectively, and therefore never even inquire about volunteering.

Prior Negative Experiences: Of course not all volunteering efforts are

positive (*rah rah*) experiences. Just one negative experience may deter a person to just not even raise their hand next time.

Lack of Motivation: Sometimes, it's simply a matter of not feeling motivated or seeing the value in volunteering at a particular time.

While this is not a comprehensive list, it should make us aware that if we can overcome some of these "excuses" the pendulum may begin to sway back towards more individuals getting involved.

We should be reminded that serving as a volunteer, in whatever capacity (charities, professional organization, civic groups, etc.), there are personal and public benefits that enhance our lives and the lives of those we serve. These include:

Personal Fulfillment / Accomplishment: Seeing tangible results provides a sense of achievement. Being passionate about a particular cause can also lead to a sense of purpose, or desire to support a mission.

Community Connections: Volunteering can be a way to meet new people, build friendships, and strengthen community ties.

Learning New Skills and Personal Growth: Volunteering provides opportunities to acquire new skills or improve existing ones. Our self-esteem is enhanced. Taking on a leadership role while volunteering may even be the trigger to step up other professional situations.

Health and Well-being: Volunteering can provide a sense of purpose and improve mental well-being, helping to reduce stress. For some, volunteering involves physical activity, which can also be beneficial for their health.

*So with the many benefits of volunteering why does it seem like we need to pull teeth to get professionals involved? My personal thought is that we need to demonstrate to those new to volunteer requests, and those who may have been discouraged in the past, that it's a WIN-WIN situation when we serve others. **Walk the walk and talk the talk.***

Make a commitment to encourage and mentor one individual to join the ranks of a volunteer before the end of 2024. Hey, we may even need a run off or next year's Board elections.

Artificial Intelligence

BY MARILYN H AYERS CPA



LIKE MANY OF YOU, I have been in practice for over 40 years. Many things about preparing a tax return have changed during this time. Besides the ever-changing tax code, technology has enabled preparers to rely on many types of software to streamline the process and keep us organized and on task.

There have been many time saving software options introduced, like client management software for example, that assist us in our daily tasks to streamline data entry, etc. Sometimes I wonder if some of the software has just added another layer to an already complicated and tedious process.

In July, the NATP Taxposium held in Orlando, Florida, caught my attention. I have not attended the national event for several years due to COVID, but the topics offered at Taxposium, made me reconsider and step away from my computer and attend the in-person event. The main topic that I was interested in was AI, Artificial Intelligence. It is the buzz word surrounding every aspect of our jobs.

There were more than a handful of session dedicated to AI and I

attended every one of them. I am old enough to remember preparing returns manually on paper but not too old to realize there could be an easier way to do my job. The problem is, I don't really understand AI. Everyone talks about it, but what is it?

The definition I found on google for AI is the science of making machines that can think like humans. Sounds a little scary. But the example used was a smart phone. If you use a smart phone, Alexa or the search engine in google, you are using a form of AI. Customer service phone lines and online accounts, all use AI to direct our calls and answer our questions. That's great for those large businesses but what can it do for a self-employed tax preparer like me and you.

What I learned at Taxposium, is that AI is built into every software program we use. Most likely the tax preparation software you are using has a tool or add-on that can help you extract data from financial information like W-2s and 1099s. There are tools to help you communicate quickly and easily with clients or to bill and collect fees. All of

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Why Policies and Procedures Matter for a Growing Tax Preparation Office

BY TINA PARMIGIANO

As a tax preparation office in New Jersey, having clear policies and procedures is crucial to your success—especially as your business grows. For a younger team, streamlined, modern systems are essential to staying organized, efficient, and compliant. Here's why these policies are so important:

1. STAYING COMPLIANT WITH TAX LAWS AND REGULATIONS

New Jersey's tax laws are complex and often change, which makes it crucial to have procedures that keep your office compliant with both federal and state regulations. Policies around tax filing deadlines, recordkeeping, and ongoing staff education ensure your team stays informed and avoids costly mistakes.

With solid procedures in place, you can confidently handle everything from new tax laws to client-specific issues, minimizing the risk of penalties and errors. Regularly updating these policies helps ensure you stay ahead of regulatory changes.

2. PROTECTING CLIENT DATA AND CONFIDENTIALITY

Tax preparers handle highly sensitive information and maintaining client confidentiality is non-negotiable. Having clear policies around data security, encryption, and access control helps protect personal identifiable information (PII) like Social Security numbers and financial details.

Your office should comply with IRS guidelines and train staff regularly on best practices for preventing data breaches. Strong policies build trust with clients, showing them their information is handled securely and professionally.

3. STREAMLINING WORKFLOW AND IMPROVING EFFICIENCY

To keep operations smooth and clients satisfied, efficient workflows are key. Procedures that integrate modern technologies—such as cloud-based accounting software and task

management platforms—can simplify tax preparation, client onboarding, and document management.

For younger professionals, these tools make daily tasks easier and save time. Clearly defined processes ensure that deadlines are met, and your team can handle more work without sacrificing quality.

4. MANAGING RISK AND ENSURING QUALITY CONTROL

Mistakes in tax preparation can lead to audits or client dissatisfaction, so having a quality control process is essential. Multi-step review procedures reduce errors and ensure accuracy in every return.

Establishing protocols for handling client disputes or audit inquiries further protects your office and builds your reputation for reliability. Risk management policies safeguard both your clients and your business.

5. CULTIVATING A POSITIVE WORKPLACE CULTURE

Workplace culture is important, especially for younger employees. Flexible policies—such as remote work options or professional development opportunities—help create a positive, motivating environment that improves employee retention and productivity.

Encouraging open communication, collaboration, and continued learning ensures your team feels valued, which boosts morale and performance.

In conclusion, as your tax office grows, having the right policies and procedures is essential for maintaining compliance, protecting client data, improving efficiency, and fostering a positive work culture. These systems set the foundation for long-term success, allowing your office to expand smoothly while keeping both clients and employees happy.

SPOTLIGHT ON NATP: Happenings

BY TERESA MARRON CPA

We Have a Membership Update:

SSTARTING OCTOBER 1, 2024, NATP members will receive access to Ask Blue J, a powerful tax research tool, based on membership level. This system offers fast, accurate answers, highlights key information, and provides access to related resources like cases and regulations. It also allows follow-up questions in a natural, conversational format. This benefit replaces the current NATP research service, which will end on November 15, 2024.

DETAILS OF THE NEW BENEFIT INCLUDE:

- 7 consecutive days of unlimited questions for Professional members, once per year
- 14 consecutive days of unlimited questions for Premium members, once per year

IMPORTANT DATES:

- Oct. 1, 2024: Ask Blue J access begins for Professional and Premium members
- Nov. 15, 2024: Final date for submitting questions to the current service
- Dec. 6, 2024: Responses to questions submitted by Nov. 15 will be provided by this date
- Dec. 31, 2024: Deadline for follow-up questions

For more information, visit the **Ask Blue J FAQ**. You can find answers to questions such as:

- 1) Why is NATP discontinuing the traditional research service?
- 2) When will you have access?
- 3) Why did NATP choose the Ask Blue J service?



BY ETHAN HUNDLEY

Claim Up to \$32,220 in Missed 2021 Self-Employed COVID-19 Sick and Family Leave Credits Today

Were you self-employed during 2021? If so, there is a good chance that you could have qualified for COVID-19 sick and family leave credits worth as much as \$32,220.

If you're like many self-employed individuals or partners, you probably never heard about these tax credits. Unlike employee retention credit for employers, the special temporary credits for the self-employed received relatively little publicity. Many tax professionals were unaware of them. As a result, many self-employed individuals and partners never applied for them.

You qualified for the credits if you could not work or telework for various COVID-related reasons—for example, if you suffered from COVID-19; were under quarantine; underwent COVID testing; or looked after a friend, roommate, or family member impacted by the virus.

There are four separate credits:

1. Credit for Sick Leave—January 1, 2021, through March 31, 2021
2. Credit for Family Leave—January 1, 2021, through March 31, 2021
3. Credit for Sick Leave—April 1, 2021, through September 30, 2021
4. Credit for Family Leave—April 1, 2021, through September 30, 2021

The COVID-related sick leave credit was for up to 10 days from January 1, 2021, through March 31, 2021, plus an additional 10 days from April 1, 2021, through September 30, 2021. The maximum credit was \$511 per day (\$200 per day if you cared for others).

The COVID-related family leave credit was capped at \$200 per day. Up to 50 days of credits were available from January 1, 2021, through March 31, 2021, plus an additional 60 days from April 1, 2021, through September 30, 2021. From January 1, 2021, through March 31, 2021, the credit was available only if you needed to care for a child whose school was closed or whose caregiver was unavailable because of COVID. From April 1, 2021, through September 30, 2021, lawmakers greatly expanded eligibility to include caring for yourself, roommates, friends, and relatives.

You were supposed to claim the credits on your 2021 tax return. But if you overlooked the credits, don't worry. You can still claim them by amending your 2021 tax return. You need to file a completed 2021 IRS Form 7202, Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals, along with Form 1040-X.

To determine your eligible sick and family leave days, you'll likely have to consult your calendar for 2021, emails, vaccination or other medical records, school records, or other records showing the days you could not work for COVID-related reasons.

You don't need to file any documentation with your amended return. Just keep it with your tax records.

You must file your amended return within three years (including extensions). The deadline is April 18, 2025, or if you filed for an extension, up to October 15, 2025. But why wait? Amend your 2021 tax return today, and you'll get your money as soon as possible.

Artificial Intelligence

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these options are not as scary as I thought and are things I am considering incorporating into my practice, even on a limited basis.

I already signed up for Ask BlueJ, an industry leading generative tax research engine. It uses simple language and gives tax codes and references to assist in verifying the answers given. With any AI tax research, you must be sure the answers are not "hallucinations" or made-up answers. I found with Ask BlueJ, the links provided take me right to the IRS website to regulations and publications so I can quickly verify the facts. I don't think I will rely on the software for tax research as much as help in explaining those answers in plain language to my clients. It will save time.

As we head towards another tax season, consider doing some research on software tools that can help save you time. NATP has Member Discounts available for many types of software, including portals, website and time and practice management. That would be a good place to start. Attend webinars, review some online videos or ask a colleague what they use. Our NJ Chapter is working on bringing an AI specialist to our December event. Watch for details.

Did You know?

- New Jersey has over 50 resort cities and towns, some of the nations most famous, Asbury Park, Wildwood, Atlantic City, Seaside Heights, Cape May.
- New Jersey has the highest percent urban population in the U.S. with about 90% of the people living in an urban area.
- Atlantic City is where the street names came from for the game monopoly.
- Atlantic City has the longest boardwalk in the world.



THANKS FOR YOUR GENEROSITY!!

NJNATP adopted Angels Community Outreach several years as our annual charity, after reading how this wonderful organization began.

Every year, at the Famous NJ State Tax Seminar, NJNATP collects warm clothing and other accessories to be delivered to Angels Community Outreach.

NJ Board member, Joe Wisniewski, is pictured presenting the 7 boxes of winter clothing and accessories, as well as several very welcome monetary donations, to Elissa Darrow, director of The Angels Community Outreach in Pitman, NJ.

Many thanks to the NJ members for their continued generosity- it is so appreciated.

If anyone wants to still donate to this worthy cause, the website is: **Angelsoutreach.org** and their phone number is **856-625-8652**.

Website:

www.njnatp.com

or Call:

856.546.7201

NJ-NATP BOARD OF DIRECTORS 2024

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TELEPHONE DIRECTORY

NJ PRACTITIONER HOTLINE

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

IRS PRACTITIONER HOTLINE

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

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