

MESSAGE from the PRESIDENT

Dear NJ NATP Members,

AS WE MOVE THROUGH SUMMER 2026, I WANT TO TAKE A MOMENT TO THANK EACH OF YOU FOR YOUR CONTINUED SUPPORT, ENGAGEMENT, AND COMMITMENT TO THE NJ CHAPTER OF NATP.



The first half of the year has been incredibly productive for our Chapter. From the success of our annual NJ Tax Seminar to the positive feedback we have received on our educational programs and networking opportunities, it is clear that our membership continues to value collaboration, professional growth, and community.

Since stepping into the role of President earlier this year, I have been focused on continuing the strong traditions of NJ NATP while also exploring new ways to improve the member experience. Together with our Board of Directors, we are evaluating new seminar formats, additional educational topics, expanded technology options, and opportunities to make our programs more accessible and valuable to both current and future members.

One of the greatest strengths of NJ NATP has always been its people. Over the years, this organization has helped build lifelong professional relationships, create mentorship opportunities, and provide practical knowledge that strengthens our firms and our profession. I personally continue to benefit from the leadership skills, friendships, and professional insights gained through my many years with NATP, and I am excited to help bring that same value to the next generation of members.

As we begin planning for the remainder of 2026 and beyond, we welcome your feedback, ideas, and involvement. Whether through attending events, participating in discussions, or volunteering with the Chapter, your engagement helps shape the future of NJ NATP.

I encourage everyone to stay connected through our member communications and Facebook page for updates on upcoming seminars, events, and Chapter initiatives.

Thank you again for your membership and support. I hope you and your families enjoy a safe, relaxing, and well-deserved summer season.

Warm regards,

Ethan J. Hundley, CPA
President, NJ Chapter of NATP
CEO & Founder, Hundley Advisors LLC
Chester, NJ

Ethan has been a member of NATP for the past 10 years as principal owner of his CPA firm Hundley Advisors LLC in Chester, NJ. He had been an employee/partner of the principal NATP member and his father, James Hundley, CPA founded during the 20 years prior. Ethan has advised and supported small to mid-sized businesses and their families across New Jersey and throughout the United States over the past 30 years. For the past 7 years, he has had the privilege of serving on the NJ Chapter Board of Directors, including 4 years on the Executive Board—3 years as Treasurer and this past year as Secretary.

save the DATE

NATP TAXPOSIUM

JULY 13-15, 2026

Cleveland, Ohio

NATP TAX FORUM

SEPTEMBER 30-OCTOBER 1, 2026

Philadelphia, PA

NJNATP ANNUAL MEETING AND SEMINAR

OCTOBER 8, 2026

Delta Hotel, Iselin, NJ

Speaker: Kathryn Keane

Topics: TBA

DECEMBER 3, 2026

Half Day Event

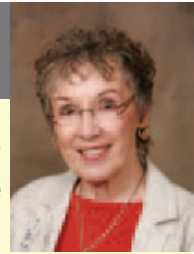
Location and topic: TBA

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From the Editor

BY JEAN MILLERCHIP, EA



Hoping that you are enjoying a respite after a crazy tax season, and the winter to end all winters! A big surprise was that some of my plants that I thought were dead last year, came back with a vengeance! Guess they liked being buried under snow and ice!

Time to start planning for NATP's educational events to get us ready for next season. Make sure you save the date for NJNATP's Annual Conference on Thursday, October 8th at the Delta Hotel in Iselin. Kathryn Keane is our speaker for the day- her topics will be announced soon. This location was tried for a half day event in May, and was well received. As always, the Annual Meeting will be held during the Conference, at which time we will be voting for the Board of Directors. Please think about running for a position on the Board. It is a wonderful way of getting involved in your Chapter, as well as knowing you have a voice in the future of the organization. Please read the article in this newsletter about running for the Board; contact information is included.

For those of you who are attending Taxposium in Cleveland in July, there will be a Chapter event for all NJ attendees. It will be held on Tuesday, July 14th at 6:30 and looks to be a lot of fun!! Please check the article in this newsletter for the particulars about the event. Contact Alyce Taylor if you have any further questions.

I always ask members if they would please write an article about some of the issues they have worked

through during the tax season, or some crazy client situations! We all have stories to tell, and I bet those who read about them will be able to identify with the same thing. The Board members are good about contributing articles for the newsletter, and I always write some myself, but I'd love something coming from some of you! Contact me if you have any questions: my email address is below.

To foster connections between members, NJNATP is launching a new monthly Community Chat- a Zoom meeting style forum. Joe Wisniewski has written an article for this newsletter, explaining the process. You can see how it will be set up, and hopefully many of you will join in! We want your input.

We are always looking to increase membership in NATP and the NJ Chapter. We are members for many reasons, and we remain members because we know it is the best tax organization for tax professionals. So, spread the word. Be a spokesperson for our organization, especially if you're talking to people who are newer to the world of taxes! I have been a member since 1988, and this is where I have stayed.

As we jump into the summer season, make sure to take some time to relax, enjoy family and friends and do some special things that make you happy. Have a safe, healthy and happy summer!

Until next time.....

Jean Millerchip, EA has been in the tax business since 1976, and is in private practice in Lavallette, 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.

NATP-NJ TO LAUNCH NEW MONTHLY COMMUNITY CHAT PROGRAM TO FOSTER CONNECTIONS AMONG MEMBERS

SUBMITTED BY JOE WISNIEWSKI, CPA

NJ NATP members will now have a new opportunity to connect, collaborate, and stay engaged with their peers through the launch of our Chapter's **Monthly Community Chat Program**. The Zoom Style forum will be designed to foster member engagement, professional networking, and the exchange of industry insights.

Our chapter's board of directors is looking to provide members with more ways to connect with each other and we're hoping this venue will provide members with a welcoming environment to discuss current trends, share best practices, and explore shared challenges. In turn this will also help with building stronger relationships among members.

While the program is in its infancy stage and still very much a work in process, the Zoom discussions are planned to be held monthly on the 4th Tuesday of the month starting June 23. The meeting will start at 9:00am

with a *maximum* time limit of one hour. We're predicting this one-hour investment will result in positive returns for everyone.

Here are general points of what we envision logistically for our monthly "Chats":

- Zoom Format Session Starting at 9:00am and ending no later than 10am.
- The session will be moderated by one of our board members.
- Questions on the topic of the month will be solicited prior to the meeting to help stay focused on key items during the meeting.
- Members will need to register. The amount of time a member "has the floor" during a chat will depend on the numbers of participants.
- Continue to discuss and share individually with each other after the meeting concludes.

We are excited to launch this venue for members. This will be a member driven program, and we will ask for your input and feedback. Members will also have the opportunity to suggest future discussion topics and contribute to shaping upcoming conversations.

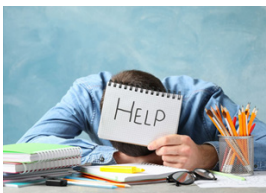
Our goal is to create a consistent space where NJ members can learn from one another, exchange ideas, and strengthen the professional network that supports our chapter. The conversations will help members stay connected throughout the year while building upon each member's input.

Keep an eye out for Chapter News and check our website (<https://njnatp.com>) as we get closer to June 23. We will communicate the first topic and Zoom registration as we finalize the launch.

RECOVER, RECHARGE & REFOCUS: SUMMER BETWEEN TAX SEASON AND EXTENSIONS

SUBMITTED BY ALICIA FOSTER

Tax season is behind us, extension season is ahead, and somehow June is already here.



For many tax professionals, this time of year feels like an in-between season. Kids are getting out of school, family vacations are beginning, routines are shifting, and after months of long hours and deadlines, many of us are still trying to recover from tax season while quietly thinking about extensions.

If that sounds familiar; you're not alone.

Take Time to Recharge

After a demanding filing season, it's easy to move straight into the next task. But recovery matters. Summer offers a chance to slow down and enjoy some of the moments busy season may have pushed aside: family time, vacations, cookouts, rest, or simply catching your breath. Sometimes rest is productive.

Be Intentional with Summer Schedules

With school ending and calendars filling up, planning ahead can reduce stress later.

Consider:

- Blocking vacation time on your calendar now
- Setting clear office hours or response expectations
- Planning family commitments early
- Giving yourself permission to unplug when possible

Ease Into Continuing Education

Summer is also a great time to focus on professional growth without busy season pressure.

Instead of cramming CE, focus on practical learning:

- Topics that challenged you this season
- Tax law updates that impact clients
- Tools or processes that improve efficiency

Small, manageable learning now can make extension season smoother.

Start Preparing for Extensions Early

September and October come quickly.

A few simple steps now can save stress later:

- ✓ Review extension client lists
- ✓ Follow up on missing documents
- ✓ Flag complex returns needing research
- ✓ Set reminders before summer distractions take over

Recover, Then Refocus

This profession demands a lot from us, and burnout doesn't disappear overnight. Take time to recharge, enjoy summer with family and friends, invest in yourself, and prepare gradually for the next season ahead. The work will still be there, but summer memories matter too.



NEW JERSEY TAX TIP OF THE QUARTER

SUMMER, 2026

BY MARILYN H. AYERS, CPA

Another tax season has come and gone! Every year has its own difficulties and 2026 was no exception. OBBBA gave our clients lots to talk about and many questions needed to be answered! I would like to think that with the sweeping law changes both on the Federal and NJ level these past few years, no new changes will be coming in the next year. Wishful thinking on my part!



Stay Payments

The first installment of the 2024 Stay payments were mailed in February with the second installment coming out in May. Per NJ website, the third and fourth payments are subject to the fiscal budget 2026 State Budget. 2025 payments are also subject to the 2026 State Budget fiscal year budget. Updates will be posted on the NJ Taxation website.

There is a link on the home page to track property tax relief payments, including the new 2025 NJ PAS-1 application. Once the application is completed and mailed, you can check to be sure that NJ received the application.

Qualified Small Business Stock

Under legislation signed into law in June 2025, capital gains from the sale of QSBS are excluded from New Jersey gross income for tax years beginning on or after January 1, 2026. New Jersey was one of the few states that did not conform.

To qualify for Section 1202 exclusion, the taxpayer must be a non-corporate holder who acquired stock at its original issuance, held the stock for over five years and the company must be a domestic C corporation with \$50 million or less in gross assets. The business must use at least 80% of assets in an active trade or business. Certain industries like personal services, finance, hotels and restaurants are excluded and it may not be a holding company.

Please check the NJ website for additional guidance.

Please watch for new updates on the NJ website and stay tuned to Chapter Weekly for our seminars and updates during the next few months.

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.

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.

1 Develop skills

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

2 Gain exposure

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

3 Build your network

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

4 Make an impact

You can be a steward of the organization's mission, help to set politics, fundraise.

5 Benefit your community

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

6 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 NJ education is free.

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

New friendships and networking opportunities are a plus.

Please reach out to any Board member or contact **Colette Taylor** at cagt@verizon.net or **Tim Mansour** at tnm@mansourpartners.com for further information.

New Jersey Chapter

NATPTM
National Association of
Tax Professionals

TAX PROS, TAKE A BREATH: YOU ARE NOT ALONE

A SUMMER NOTE FROM YOUR NJ NATP FAMILY

BY: TINA PARMIGIANO/ NJNATP

By the time summer rolls around, most tax professionals are somewhere between "I made it!" and "Why is there still a client dropping off documents from 2022?"

Ah, yes. The glamorous life of a tax pro.

We survived another filing season filled with moving targets, late guidance, software updates, client questions that began with "I saw on TikTok..." and, of course, the beloved IRS experience - where patience is not just a virtue, it is practically a professional credential.

And yet, here we are.

Still standing. Still serving. Still learning. Still explaining that no, your cousin's refund is not a tax strategy.

Summer gives us a small but important opportunity to breathe, reset, and remember something we often forget during the chaos of tax season: we are not alone in this work.

The Tax Professional Life Is Not for the Faint of Heart

Those outside the profession sometimes think we simply "do taxes."

Isn't that adorable?

What we actually do is interpret law, translate government language into human language, manage client emotions, protect taxpayers from costly mistakes, monitor deadlines, stay compliant, keep up with technology, and somehow maintain a calm voice when someone says, "Can you just look this over real quick?"

Tax professionals today are dealing with real pressure. Industry conversations continue to focus on IRS service challenges, complex tax law changes, documentation demands, client communication issues, and the growing need to stay flexible and proactive. When the IRS is strained, clients do not call the IRS first.

They call us. Lucky us.

Solo Does Not Have to Mean Alone

Many tax professionals operate solo or in very small practices. That can be rewarding, but it can also feel isolating. There is no

hallway colleague to ask, "Are you seeing this notice too?" No breakroom therapy session. No one to confirm that yes, this client email really is as confusing as it looks.

That is where NATP shines.

NATP offers education, resources, and a professional community for tax practitioners. And that community piece is not fluff. It is oxygen.

Because sometimes what we need most is not just another checklist - although we do love a good checklist. Sometimes we need to hear another professional say:

*"I had that issue too."
"Here's how I handled it."
"You're not crazy."
"Also, drink some water."*

That kind of professional connection matters. It helps us stay sharp, confident, and grounded.

Education Is Our Summer Sunscreen

Summer is not just for beach chairs, barbecues, and pretending we are not checking email.

It is also one of the best times to sharpen our skills before the next wave rolls in. A little summer education can make a big difference later. Reviewing updates, strengthening procedures, improving client communication, and refreshing office systems now can save a lot of "future you" from muttering under your breath in March.

Professional growth does not always have to be dramatic. Sometimes it looks like:

- Refining your engagement letter.
- Updating your client document checklist.
- Learning one new planning strategy.
- Cleaning up your workflow.
- Finally organizing that folder labeled "Important Stuff - Maybe." No judgment. We all have one.

Community Makes Us Better Practitioners

One of the greatest benefits of being part of an organization like NATP is that it reminds

us we belong to a profession, not just a workload.

When we gather, learn, ask questions, laugh, and share experiences, we become better advisors. We serve clients with more confidence. We stay ahead of changes. We stop carrying every challenge by ourselves.

There is comfort in knowing that the problem keeping you up at night is probably also being discussed by another tax pro somewhere else - possibly with stronger coffee and more colorful language.

That is the beauty of community. It gives us perspective. It gives us resources. It gives us people who understand why "reasonable compensation" can become a dinner conversation and why we get oddly excited about a clean trial balance.

A Gentle Summer Reminder

As we move through this summer season, give yourself permission to reset.

Take the walk. Close the laptop a little earlier. Spend time with your family. Sit near water. Go to the mountains. Read something that has absolutely nothing to do with basis, depreciation, or penalty abatement.

Then come back refreshed and ready to grow.

Because the work we do matters. Our clients rely on us not just for forms, but for clarity, guidance, protection, and peace of mind. That is no small calling.

And when the next season brings its deadlines, updates, notices, and "quick questions," remember this:

You are part of a strong, smart, resilient community of tax professionals. You have resources. You have education. You have colleagues. You have NJ NATP.

And thankfully, you also have a sense of humor - because in this profession, that may be just as important as your PTIN.

Here's to a summer of rest, renewal, and maybe even one full day without saying, "It depends."

Now wouldn't that be nice?

**All NJ NATP Members attending Taxposium,
Please join the NJ Board of Directors in a Complimentary Ride around Cleveland.
Laugh's are on us!**

Tuesday July 14th @ 6:30 PM in the Marriott Lobby

The award-winning Funny Bus offers the perfect blend of comedy and history to provide a unique entertainment experience for guests. You'll enjoy exploring Cleveland, laughing, and relaxing on this 90-minute bus tour which is hosted by a local comedian. The route travels along the shoreline including the Browns Stadium, Rock and Roll Hall of Fame, and Burke Lakefront Airport; into downtown including the Theatre District, Public Square, the arena district, and more; the Flats; and the Tremont and Ohio City neighborhoods.



Cleveland

Guests can bring their own beer, wine and seltzers too. Hard liquor, food, or smoking or vaping are not allowed.

Spouses and guests may be accommodated depending on overall membership attendance.

For more information & RSVP, email: alycertaylor@outlook.com



Welcome New Members to NJNATP!

Christine Hoover

Courtney Holness, EA

Dan Gibson, CPA, EA

David Kulka, EA

Debra I Hillman, EA

Ericka Stroud

Jagdish Shah

James Bond

James Bongiorno, AFSP

Layton Smith, EA, CTC

Maria Lynne Kvetkus

Martin McFeeley

Parag Patel, ATT

Hopefully, you will be joining us at several of the events that NJNATP is offering during 2026. A list of events are always in the quarterly newsletter, as well as various other forms of electronic communication. NATP is absolutely the best Tax Organization, noted for excellent education and members around the country who are there to help and answer questions. A very warm welcome from your NJ Board of Directors.

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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INTERNET ADDRESS

NJ CHAPTER

www.njnatp.com
www.natptax.com

Directory of National Members
www.taxprofessionals.com

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or Call: **856.546.7201**

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