

## NY NATP

Fall Series now available for registration

Registration is now available! See page 2 for more information!

## State Office Hours and What We Can Do for You

### Off Season Hours

Monday thru Thursday 10 AM to 5 PM

We can only answer NY based questions.

Email [NewYorkNATP@gmail.com](mailto:NewYorkNATP@gmail.com)

Call 800-822-3260

# E-News

New York Chapter of NATP  
Monthly Newsletter

September 2025

**Call to the Annual Meeting:** Annual Meeting will be held at 12 Noon during our Albany class on November 19, 2025. Lunch will be served at 11:45 AM with the annual meeting to follow shortly after.



### New York State Chapter of NATP

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[NewYorkNATP.com](http://NewYorkNATP.com)

## This Month's Issue

- NY NATP Fall Series open for registration
- NY Sales Tax Webinar Series On Demand
- Did you know?

## Contributors:

Kathryn M. Keane, EA  
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# NY NATP 2025 Fall Series

## The Essential Annual Seminar (Day 1):

**Avoiding Schedule C &E Red Flags:** This course is designed for the professional tax preparer that prepares tax returns for taxpayers that have rental activities and Self-employment. Many of today’s tax clients come to us with rental income from their personal residence. vacation property and full-time real estate. Accurately reporting income, deductions, profit and loss from these activities can be complex and it is important for tax preparers to be able to help our taxpayers understand these activities and their responsibilities related to these activities. And as IRS audit activity increases in certain self-employment sectors, it’s more important than ever for taxpayers and their preparers to ensure the integrity of a Schedule C. This guide outlines best practices and documentation strategies that help support income and expenses reported, thereby reducing audit risk. (4 CE Cir. 230 Preparers)

**Tax Season Issues:** This seminar will cover a variety of topics Preparers have encountered in the 2025 filing season, it will include real life examples regarding how Alimony affects the tax return, New Rules covering Required Minimum Distributions, 529 plans and qualified education expenses among many other recurring issues our industry faces year to year. (2 CE Cir. 230 Preparers)

**Ethics Form 8867 Due Diligence for All:** This module will explore the role of the professional tax community as it relates to the due diligence requirements and Form 8867. Upon completion of this session, you will be able to Recognize requirements for Earned Income Credit, Child Tax Credit, Head of Household, and the AOTC. Understand the concept of Due Diligence, Comprehend requirements for Qualified Child, Establish due diligence procedures in their offices, Differentiate between acceptable evidence and unacceptable evidence in support of the credits, Understand the penalties and risks involved. (2 CE Ethics Cir 230 Prep)

## The Essential New York Topics Annual Seminar (Day 2):

Seminar includes a review of the NYS Individual Tax Return form IT-201 and the Non-Resident and PY Resident form IT-203. It will include NYS Credits and Modifications including a review of Solar credits, Comprehensive examples showing the Mods & Credits in action & a review of Hot Topics from the current/upcoming year & a Speaker from NYS DTF (8 Credits for NYS CPA, No Fed CE)

Instructors Ed Arcara, CPA and Dan Paoletti, EA

Syracuse: Hilton Garden Inn  
October 29-30, 2025

Buffalo: Hilton Garden Inn Buffalo Airport  
November 10-11, 2025

Rochester: RIT Inn  
November 12-13, 2025

Fishkill: Hyatt House  
November 17-18, 2025

Albany: Century House  
November 19-20, 2025  
\*\*Annual Meeting 11/19\*\*

Instructor Kathryn M Keane, EA

Bayside (Queens): Adria Hotel  
November 10-11, 2025

Westbury: Viana Hotel & Spa  
November 12-13, 2025

Hauppauge: Radisson Hotel  
November 24-25, 2025

Tarrytown: Sheraton  
December 8-9, 2025  
Representative from NATP will join us

Pricing Per Class	
Essential Annual Seminar	Essential NY Topics Annual Seminar
<b>Early Bird</b> (ends one week before the seminar) Members: \$275 Non-Members: \$325 Printed Book: \$40 each	<b>Early Bird</b> (ends one week before the seminar) Members: \$250 Non-Members: \$300 Printed Book: \$40 each
<b>Standard Registration</b> (within one week of seminar) Members: \$325 Non-Members: \$375 Printed Book: \$40 each	<b>Standard Registration</b> (within one week of seminar) Members: \$300 Non-Members: \$350 Printed Book: \$40 each

Register Online: <https://www.natptax.com/Chapters/Pages/NewYorkChapterEducation.aspx>

Register by phone: 800.558.3402



# NY NATP 2025 Sales Tax Webinar Series

*Instructor Edward Arcara, CPA*

## NYS Sales & Use Tax: Overview *Available on Demand*

Who should register to be a New York State sales tax vender and why.

- When to file your New York State sales tax reports based on the amount of tax you have collected.
- What goods or services are subject to New York State sales tax.
- The concept of Use Tax.
- What is the basis on which sales tax is calculated.
- What the difference is between an Exemption vs. Exclusion
- NYS Sales & Use Tax: Contractors

## NYS Sales & Use Tax: Contractors *Available on Demand*

- Who is considered a contractor.
- The difference between a General Contractor and a Subcontractor
- What is the difference between an improvement vs. what a repair is.
- Who should be paying the sales tax? Contractor or Customer?
- The concept of who is the end user of the sale or service.
- What exemption forms should be used.
- NYS Sales & Use Tax: Manufacturing

## NYS Sales & Use Tax: Manufacturing *Available on Demand*

- What is considered manufacturing
- What is the production process
- What types of purchases are exempt from sale tax.
- What type of services are exempt from sales tax.
- The use of parts and tools during the manufacturing process.
- NYS Sales & Use Tax: NYS Sales Tax Audits

## NYS Sales & Use Tax: NYS Sales Tax Audits *Available on Demand*

- How entities are selected for audit.
- The types of audits (desk vs. field audit).
- What are the two areas that are the focus of a sales tax audit.
- What is a “test period” review and what are the key issues.
- What recourses are available if you disagree with the audit findings.
- NYS Sales & Use Tax: Bulk Sales & Other Items

## NYS Sales & Use Tax: Bulk Sales & Other Items *Available on Demand Shortly*

- What is considered a bulk sale
- What is the form number to be filed
- Who is required to fill in this form
- When and where is this form required to be filed
- Why is this form required and what are the ramifications of not filling this form
- What information is required to file this form
- Who is considered a Responsible Person

### Pricing

Webinars are \$75/each

Buy Any 3 of 5 for \$195\*

Buy All 5 for \$295\*

\*Attendee must pay full price (\$75 each) for webinars, and AFTER webinars are completed, send proof of payment to the chapter. Once confirmed we will then reimburse the cost

**All webinars will be available on demand shortly after the live broadcast**

**PLEASE NOTE: YOU CANNOT GET FEDERAL CPE CREDIT FOR A STATE TOPIC, THIS IS A STATE TOPIC, THEREFORE NO FEDERAL CPE IS AVAILABLE FOR ANY OF THESE SALES TAX WEBINARS**

**To Register or For more information please visit:**

<https://www.natptax.com/Chapters/Pages/NewYorkChapterEducation.aspx>

# Did you know?

If you need more info, email: [newyorknatp@gmail.com](mailto:newyorknatp@gmail.com)

## [New York Bill Would Allow City Surtaxes on Incomes Over \\$1 Million](#)

A New York state bill would authorize cities to adopt an additional 2 percent tax on personal income, trusts, and estates that exceed \$1 million. [Read More.](#)

## [New York Announces New Round of STAR Program Relief](#)

New York is readying another round of school tax relief for eligible homeowners. [Read More.](#)

## [New York Localities' Sales Tax Collections Up From Last Year](#)

New York localities collected more sales tax in the first half of 2025 compared with the same period last year, but a comptroller report warns that federal and state policy changes could affect future collections unpredictably

## [New York Comptroller: Federal Cuts Could Induce Budget Gaps Through Fiscal 2029](#)

New York Comptroller Thomas DiNapoli (D) issued a report on the state's fiscal 2026 financial plan, which forecasts an increasing budget deficit with a cumulative budget gap of \$34.3 billion over a three-year period

## [States Lose Appeal to Rescind SALT Cap Workaround Restrictions](#)

New York, New Jersey, Connecticut, and a New York village failed to persuade the Second Circuit in *New Jersey v. Bessent* and *Village of Scarsdale v. IRS* to overturn an IRS final rule restricting their charitable contribution workarounds to the \$10,000 state and local tax deduction cap



## Newsletter Committee:

Kathryn M. Keane, EA  
Christina Parisi &

## Want to help out on the Newsletter? We need you!

The newsletter needs many types of help, from ideas on articles to writers, even a drawing. Please reach out to Kathryn Keane at [newyorknatp@gmail.com](mailto:newyorknatp@gmail.com) if you can help out.

We are looking for articles on:

- New credits
- Hiring and Retaining Staff
- Work/Life Balance
- Building a Practice
- Exit Ideas
- Literally Anything!!!!

## Purchasing a Quickfinder?

It's always the right time to save! So, we've made it easy to save time finding the right answers to your clients' tax questions and take advantage of special pricing exclusively available to our premier customers.

The more you buy. The more you save. With our quantity discounts, you can choose the products you want in the quantities you need to build your perfect tax quick reference library.

<https://newyorknatp.com/quickfinder-purchase/>

Quickfinder Association Code Q680

Members of the New York Chapter of NATP can order Quickfinders online at [tax.tr.com/NATP](https://tax.tr.com/NATP) to place your order, or mention promo code **Q680 and NATP** when placing order over the phone or on the eStore! Remember to use your code so your association receives a donation for each product purchased and you receive your discount.

The NY Chapter THANKS YOU FOR YOUR SUPPORT!!