

A publication of Pennsylvania Society of Enrolled Agents—Serving Pennsylvania Enrolled Agents for over 20 years.

President's Message...

There are tax professionals all over this country who will answer my question just because I start the conversation with these words, "I'm an Enrolled Agent and need to know..."

"Two things you need to know about taxes. They've extended the deadline to April 18, and when you write your check, just make it out to China."

~David Letterman

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Dear Friends,

Two years ago, the members at the Annual Meeting elected me to serve as the President and renewed their choice last year. It has been a fast two years and a great time of membership growth as well. We now have 323 members – hooray for us!

Do you remember what prompted you to sit for the Enrolled Agent exam? I do – it was another EA who asked me why I wasn't an EA in December 1987. My reply was that I didn't know the partnership and corporate tax stuff and didn't want to learn that for the exam. But in the following months, I kept thinking about signing up for the exam and finally did because I need to prove to *me* that I knew the tax laws. It took two tries, but finally I received my Certificate of Enrollment on June 22, 1990 and promptly joined NAEA. That was the best part – joining an organization of my peers. There are tax professionals all over this country

who will answer my question just because I start the conversation with these words, "I'm an Enrolled Agent and need to know..."

When the NAEA Board of Directors voted on April 30, 2011 to retain the designation of Enrolled Agent, I cheered. Why? Because we are the only tax professionals who are specifically tested in taxes and our continuing education is directed to taxes. The name is a bit quirky, but we are a special group of tax professionals who are ethical and knowledgeable. It's up to us to educate our clients and other professionals that an Enrolled Agent is a good choice for tax preparation and resolving IRS issues. So put EA/Enrolled Agent on your office signage and on your stationery and business cards. When you are asked what you do for a living say "I'm an Enrolled Agent." And when you have the opportunity, encourage another tax person who is not an EA to sit for the exam and then join our grEAt group of tax professionals. Sadly, as we look

around the room at a tax seminar, we see more older people than younger people and I wonder who will take care of my clients when I no longer am able. Yes, I am repeating myself from my first column, but I think it is very important to talk to people younger than we are about the advantages of entering the tax profession and becoming an Enrolled Agent.

Thank to my wonderful officers and members of the board of directors for their help and friendship these past two years. And thank you to our members who support our work on your behalf. We are all part of a great team.

Sincerely,



P.S. – The EA who encouraged me to take the exam – Steve O'Rourke, EA

To ensure that this quarterly newsletter won't be rejected as spam, please include pa.enrolledagents.nl@gmail.com in your address book. This email address is used for distribution purposes and communication with the newsletter editor only. If your personal or business information including email address has changed, please contact [Samantha Stewart](#) to update your information.

Upcoming Events...

SOUTHEASTERN PA REGION

A group of EA's from Southeast Pennsylvania meet monthly for breakfast except for during tax season. EA Breakfast Meetings are planned for the following dates in 2011 including January of 2012:

July 6	August 3
September 7	October 5
November 2	December 7
Jan 4, 2012	

Meetings are at Michael's Deli and Restaurant of King of Prussia on Town Center Rd in the Valley Forge Center (one mile north of King of Prussia Mall on Rte. 202). Meetings begin about 9 a.m. There is no need to RSVP about attending, but if you have not yet attended a meeting and are not yet on the e-mail list, please contact Craig Argo to confirm the meeting hasn't changed. Bring your questions, ideas, and experiences to exchange with other EA's. Invite other EA's to the meeting. Any ideas for special meeting topics, contact Craig Argo, 610-701-3319 or argotxpro@verizon.net.

Anyone is welcome to attend these breakfast meetings. Attendees appreciate the chance to discuss specific tax issues or practice concerns with fellow EA's and the occasional opportunity to meet with contacts from within the IRS.

NCPE Seminars

NCPE is a national tax continuing education provider especially suited to meet the continuing education requirements of enrolled agents. For a brochure including course description, speaker biographies and registration forms go to:

<http://www.ncpeseminars.com>

Corporations & Partnerships

8/9 & 10 in Pittsburgh, TBA

Corporations & Partnership

9/20-21 Allentown, Best Western Conference Center

Individual 1040

12/12-13 Allentown, Best Western Conference Center

Individual 1040

12/15-16 Pittsburgh, Radisson Greentree

Capital Area Member Meetings

If you live in/around/close to the Harrisburg area, Frank Kelly, EA (New Cumberland) is looking for you!

Frank has been an EA for more than 20 years and a member of our society since April 1989. He is very much interested in starting a Capital Area member meeting, similar to what is being done in the King of Prussia area.

Frank is even offering his office as a meeting site for those interested in a monthly breakfast meeting to get to know other EA's in the area and to discuss common issues on federal, state and local taxes.

These meetings will not be eligible for continuing ed credits (but there will be educational opportunities available) and there won't be any dues, just a small expense for coffee and bagels (or whatever).

If you are interested in joining this group, please email Frank directly: frankkelly@kellytax.com. Now more than ever, we need to join together and promote the Enrolled Agent profession.

If there are any other members that would like to start a group meeting in their geographical area, please let Samantha Stewart, EA (slstewartea@gmail.com) know of your interests.

"Tax day is the day that ordinary Americans send their money to Washington, D.C., and wealthy Americans send their money to the Cayman Islands."

~Jimmy Kimmel

Upcoming Events...

fEAsT of the EASt at the Days Inn in State College, June 13-14, 2010

**Annual Meeting and Dinner,
June 13th, 2010 5:30 p.m.**

(Registration forms due 6/3 were already emailed to members.)



Monday, June 13, 2011 – 8 am to 5 pm (Registration and Continental Breakfast at 7:30 am)

- 2 hours - Ethics
- 2 hours - Tax Credits
- 2 hours - Corporate Liquidations
- 2 hours - New Tax Law and Developments

Tuesday, June 14, 2011 – 8 am to 5 pm (Registration and Continental Breakfast at 7:30 am)

- 1 hour - Stock Options
- 1 hour - Retirement Plans
- 2 hours - Act 32 (special guest Jim Hunt - Director of Client Services for Berkheimer)
- 2.5 hours - Audit and Collection Appeals (special guests Richard Furlong - IRS Liaison and Senior Tax Specialist and Keith Fogg - Villanova law professor and former IRS attorney)
- 1.5 hours - Q&A session with George Meyers, EA on audit and collection appeals

We welcome back as presenters this year Linda Bleil, EA, David Mellem, EA, Mary Mellem, EA and George Meyers, EA. It's great to have them all back. We also welcome representatives from the Internal Revenue Service and Berkheimer.

PSEA OFFERS \$25 REBATE ON PA WORKING TOGETHER SEMINARS

As many of you know, PSEA has been one of the participating practitioner organizations in Working Together in Pennsylvania. Attendance records are kept and any member of PSEA that signs in as a member of PSEA will be sent a rebate check for \$25.

For those of you who attended Eastern Working Together and signed in under another organization, it's not too late to email our [treasurer](#) proof of attendance. For the future we encourage all EAs to sign in as a member of PSEA. We're the only organization that offers a rebate. Even if you sign in under another organization your signature under ours as well, helps boost our power of representation in Pennsylvania when we're discussing the role of Enrolled Agents in Pennsylvania.

The next event will be Western Working Together, a jam-packed CPE event taking place in September. As soon as registration is available we'll forward it to PSEA members.

The Annual Meeting...

CALL TO ANNUAL MEETING

The Annual Meeting of the Pennsylvania Society of Enrolled Agents will be held on Monday, June 13, 2010 from 5:30 PM to 7:00 PM. The Meeting will be at the Days Inn, 240 S. Pugh Street, State College, PA 16801.

Please note the following slate is the same published in the February newsletter. The board will nominate a director to the officer's slate and an updated slate will be presented at the Annual Meeting.

President:	Samantha Stewart, EA
First Vice President:	Mary Ann Jesse, EA
Second Vice President:	Joan Hoover, EA (withdrawn)
Treasurer:	Lynda N. Moscatello, EA
Secretary:	Kathryn G. McCusker, EA
Directors:	Lisa A. McAllister, EA
	Diana C. Dugan, EA
	Aaron B. Shirk, EA
	Joni Cappuccio, EA
	Bonnie Lewis, EA

The Nominating Committee expresses their thanks to each of the candidates for their willingness to give of their time and talents in service to PSEA. We also thank the membership for your interest and participation in the process.

Please note that **nominations** will remain open for all positions until the Annual Meeting, and **will be accepted from the floor. There is a need for at least 3 more nominations.** If you are interested in running for office and have any questions about the duties, or time involved, please contact Samantha Stewart, Lisa McAllister or Lynda Moscatello.

Please keep in mind that even if you aren't interested in being a member of the board at this time, we are in need of volunteers for the various committees. Committees include audit, government relations, education/fEAst, nominating, publications, budget/finance, awards, website, short and long term planning, by-laws and standard operating procedures. We look forward to seeing you at the Annual Meeting and at the dinner following.

~~~The Nominating Committee

## Editor's Notes and Farewell...

Hi PSEA Members,

After five years I'm relinquishing my duties as editor of the PA EA Alert. I've enjoyed bringing this publication to the point that it's at now. At the same time I realize there are so many opportunities to update this publication and to make it more readily available to our Pennsylvania members.

Ideally, it would help if several people got involved; someone to maintain the mailing list, another person to summarize federal and PA updates, another person to send email blasts of more immediate information, another person to do layout and another to proof. And any member in this organization can be a part of the newsletter by sharing their knowledge and experience through an article.

There are opportunities for other types of delivery as well using Facebook or Google Documents that would make it easier to manage as a subscription based publication instead of pushing it with email. So if you've got some ideas, go ahead and share them. Whoever takes the reins, I can help you get started. Please take some time to introduce yourself during the fEAst. We really need you!

Michelle Long, EA

## News and Views...

### IRS News...

#### Tax Forums

The schedule for the 2011 Nationwide IRS Tax Forums and online registration is available at <https://www.irstaxforum.com>. Please note there is a discount code available to members of NAEA. The current code can be found by logging into [www.naea.org](http://www.naea.org) and navigating to Resources/Member Resources.

#### Updated Enrolled Agent Information

The IRS [information page](#) on Enrolled Agents has been updated and includes the updated renewal requirements for agents whose ID ends in 4, 5 or 6. The renewal period begins June 1 and ends August 31 of 2011.

#### Industry Specific Tax Information

Check out [this web page](#) listing of indus-

try specific tax information. From Indoor Tanning Services to Entertainment to Online Auction Sellers, you'll be amazed to find relevant tax information organized in one place that will help you sort through the tax filing quirks of your client's specific industry.

#### Collection Procedures

Need to bone up on collection and late payment procedures. Visit this [listing of links](#) to information on collections, appeals, levies and liens and any manner of recourse a taxpayer may need if faced with a tax assessment they are unable to pay.

#### Taxpayer Advocate

The taxpayer advocate's office now has a separate [website](#) that provides information to individuals, business and tax preparers. There are links to provide feedback on technical issues and tax reform

### Another Article of Interest

For those of you grappling with leases of mineral and gas interests in respect to Marcellus Shale in PA, Gordon Snyder of Schneider Downs, a consulting firm out of Pittsburgh, has written an [informative article](#) about the dispositions of such interests, federal and PA taxation of such dispositions and the Pennsylvania Oil and Tax Act as it relates to contracts transferring such rights. Please note the usual disclaimers for Circular 230 purposes.

*"The healthcare reform bill now includes a tanning booth tax of 10 percent. You know what this means? This whole thing could be funded by the cast of 'Jersey Shore.'"*

~Jay Leno

## Pennsylvania News

#### PA Tax Updates

For updates posted online since February see the listing under [news reports](#). Items of interest included are:

#### New Secretary of the Department of Revenue

Luzerne County native Daniel Meuser was sworn in as the new revenue secretary on May 20th.

#### Paper Coupons

Beginning with the 2012 tax year, the mailing of corporate paper coupons will be discontinued. Payments and extension

requests must be done through the e-TIDES system online.

#### Disputed Tax Liabilities and PA Appeals

Financial statements documenting ability to pay a disputed tax liability is now sufficient when entering the appeals process in PA. Before the change, taxpayers either had to post bond or the Commonwealth would impose a bond lien on the taxpayer in order to insure that the amount was not in jeopardy.

#### Safe Deposit Box Access

Pennsylvania no longer requires that es-

tate representatives have a bank employee, CPA or attorney present when accessing a decedent's safe deposit box. Now a sworn statement submitted to the PA DOR is sufficient. Check Tax Update 155 for more information.

#### Bonus Depreciation in PA

The DOR has decided to conform to the federal allowance of 100% depreciation for the last quarter of 2010 and all of 2011. For more information see Corporate Tax Bulletin 2011-01.

## Member News...

We like to hear about professional and personal milestones, awards and recognitions. If you're aware of anything that should be reported, please email [Michelle Long](#).

## Association News...

### The 2011 NAEA National Conference!

[Registration](#) is now available online for the National Tax Practice Institute™ (NTPI®)/ NAEA National Conference August 7-9, 2011. This year will include a Tax Preparation/Practice Management Track including helpful training on building your business.

### The 2010 NAEA National Conference Sessions Online

NAEA has made select sessions from the 2010 NAEA National Conference available as CPE webinars online. The sessions are available to both members (\$28 per CPE hour) and non-members (\$32 per CPE hour). Additional discounts are available by purchasing bulk CPE hours. One way to take advantage of this is to take the entire Level I NTPI course selection and be ready for Level 2 if you happen to be attending this year's National Conference. Log into NAEA.org and go to the Education tab/CPE Webinars for more information and course selection.

### Client Letters

Log in to [www.naea.org](http://www.naea.org) and navigate to Publications/Client Newsletters for access to new and updated 2011 letters you can customize and mail to clients. Keep that personal touch going year round!

### Facebook and Twitter

Do you Facebook or Twitter? NAEA participates in both. To add NAEA as a Facebook group, go to <https://www.facebook.com/#!/nationalassociationofenrolledagents> and click on "Request to Join". For those of you who use Facebook as a marketing tool to your clients, this shows your affiliation and status as an EA. To get immediate updates through Twitter, join at [http://twitter.com/Tax\\_Experts](http://twitter.com/Tax_Experts).

### Preparing for the SEE

Do you know someone who has questions about being an EA? The following [FAQ](#) has information about the application process, preparing for and taking the SEE and membership in NAEA. There is also a [webpage](#) with a description of NAEA's online SEE prep course. Scholarships are available.

### Helpful Marketing Brochure and Client Aid

Are you looking for a way to provide additional value to your clients and promote the EA credential. NAEA has a nice printable [brochure](#) on records retention that also explains the function of an Enrolled Agent.

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## NAEA Fly-In Day

*courtesy of Samantha Stewart, EA*

NAEA conducted a Government Relations Fly-In Day on April 27, 2011. Just under 100 NAEA members descended on Capital Hill for the day to meet with members of the Federal Congress. Since the Senators and Representatives were in recess on the day of our visit, most meetings were held with the Chief of Staff or Legislative Director.

Donnie Boyer, EA and Samantha Stewart, EA represented Pennsylvania. The day started with a meeting at the lobbyist for NAEA, Van Scoyoc and Associates. We were provided general instructions on topics of conversation and a discussion on why grassroots movements like this are important. The participants then split into groups to head to the Hill for our meetings.

Samantha met with the Legislative Directors of Congressmen Jason Altmire (D-4<sup>th</sup>) and Todd Platts (R-19<sup>th</sup>). Donnie met with representatives of Congressmen Joe Pitts (R-16<sup>th</sup>) and Bill Shuster (R-9<sup>th</sup>).

The main agenda item Van Scoyoc and the NAEA Government Relations team asked the participants to discuss was a proposed letter asking for oversight on the newly created RTRPs. Many participants made promotion of the Enrolled Agent name an important topic.

The day was very interesting and informative. Catching a small glimpse into the world of federal politicians was fascinating. Hopefully many other PSEA members will attend a Fly-In Day in the future to promote Enrolled Agents.

## NAEA Board of Directors Meeting on April 30, 2011

On April 30, 2011, the NAEA Board of Directors open meeting was held in Washington, DC. Samantha Stewart, EA attended the meeting as a PSEA representative. This was an important meeting because the NAEA Board was discussing the possible recommendation of changing the name of Enrolled Agents. With the current revamping of Circular 230, it made sense that the Enrolled Agent community should decide if it would prefer a different designation and recommend an alternative to the IRS.

The consulting group, Avenue M, has been working with NAEA to determine the interest in and need for an alternate designation. Sheri Jacobs of Avenue M shared the results of the recent member and taxpayer surveys. Per surveyed Enrolled Agents, the average response was 3.41 on a scale of 1-5 (with 5 being liked best) to the question, "How much do you like the name Enrolled Agent?". When asked to choose a new designation from a list, 29% of respondents preferred Federally Licensed Tax Practitioner and 19% preferred Enrolled Agent.

A motion was made with discussion following to recommend the IRS change the name of Enrolled Agents to Federal Tax Specialist. There was lively discussion among the board members then among audience members regarding this. About 2/3 of the audience members were against the name change as proposed. Many of those people, though, believed the name should change to something other than Enrolled Agent but disliked the name proposed.

The motion was amended to "a name that adequately reflects our profession" instead of Federal Tax Specialist. After more debate and comments, mainly along the same 2/3 against split, the motion was also voted down.

A motion was made that NAEA recommend to retain the Enrolled Agent name with discussion following. The motion narrowly passed by a 7-6 margin with the NAEA President casting the final vote.

Subsequent discussions and motions are made to recommend a tagline or descriptive phrase to the name Enrolled Agent. Some participants discussed the need for each Enrolled Agent to have their own grassroots movement to educate their clients and the public on what the designation means. Overall, the comments by the participants were positive and reflected a desire to promote our profession as a whole regardless of our name.

## Openings for new board members...

In the February we newsletter, we submitted the slate of nominations of board members to be presented at the annual meeting on June 13<sup>th</sup>, 2011. Joan Hoover, the nominee for second vice president and a couple directors will not be returning due to personal circumstances needing their attention. The updated slate will be presented at the annual meeting. The organization will need at least 3 nominations from the floor at the annual meeting.

If you have any questions about what is involved in being a director, please take some time to ask Lynda Moscatello, Samantha Stewart or Lisa McAllister before the evening of the 13th. You are also welcome to contact them using the infor-

## Former Stakeholder Liaison Tina Wilson

For those of you who may have dealt with Tina and for all of us who benefitted from Tina's informational updates:

On May 6, 2011 TINA MARIE WILSON, beloved wife of Patrick A. Wilson; devoted step-mother of James P. Wilson and his wife Amanda; Loving grandmother of Abigail Wilson; dear sister of Carl Pfeifer of AL, Edward Jones of PA, Bernadette Kowalski of MD and Janice Hacker of MD. Also survived by many loving nieces and nephews.

## Government Relations...

There is nothing to report at this time. If you have specific issues that have been problematic in dealing with either the IRS or state department of revenue, please let any of our board members know and these can be presented when representatives of the board attend the liaison meetings. Board member's phone numbers and email links are on the back page of this publication.

**Pennsylvania Society of Enrolled Agents**  
**Balance Sheet Ending May 31, 2011**  
**(2 year comparison)**

|                                       | <u>May 31, 11</u>       | <u>May 31, 10</u>       |
|---------------------------------------|-------------------------|-------------------------|
| <b>ASSETS</b>                         |                         |                         |
| <b>Current Assets</b>                 |                         |                         |
| <b>Checking/Savings</b>               |                         |                         |
| PNC Checking                          | 17,119.48               | 10,343.12               |
| PNC Money Market                      | <u>12,169.54</u>        | <u>17,155.81</u>        |
| <b>Total Checking/Savings</b>         | 29,289.02               | 27,498.93               |
| <b>Accounts Receivable</b>            |                         |                         |
| Accounts receivable                   | <u>50.00</u>            | <u>0.00</u>             |
| <b>Total Accounts Receivable</b>      | 50.00                   | 0.00                    |
| <b>Other Current Assets</b>           |                         |                         |
| Undeposited Funds                     | <u>2,140.00</u>         | <u>595.00</u>           |
| <b>Total Other Current Assets</b>     | <u>2,140.00</u>         | <u>595.00</u>           |
| <b>Total Current Assets</b>           | 31,479.02               | 28,093.93               |
| <b>Fixed Assets</b>                   |                         |                         |
| LCD Projector                         | <u>597.99</u>           | <u>747.99</u>           |
| <b>Total Fixed Assets</b>             | <u>597.99</u>           | <u>747.99</u>           |
| <b>TOTAL ASSETS</b>                   | <b><u>32,077.01</u></b> | <b><u>28,841.92</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                         |                         |
| <b>Equity</b>                         |                         |                         |
| Unrestrict (retained earnings)        | 9,419.62                | 11,644.15               |
| Net Income                            | <u>22,657.39</u>        | <u>17,197.77</u>        |
| <b>Total Equity</b>                   | <u>32,077.01</u>        | <u>28,841.92</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>32,077.01</u></b> | <b><u>28,841.92</u></b> |

**Pennsylvania Society of Enrolled Agents**  
**Profit & Loss Ending May 31, 2011**  
**(2 year comparison)**

|                                | <u>Jul '10 - May 11</u> | <u>Jul '09 - May 10</u> |
|--------------------------------|-------------------------|-------------------------|
| <b>Ordinary Income/Expense</b> |                         |                         |
| <b>Income</b>                  |                         |                         |
| <b>Dues Income</b>             | 15,425.00               | 15,265.00               |
| <b>FOE</b>                     | 11,705.00               | 9,190.00                |
| <b>Initiation Fees</b>         | 396.00                  | 162.00                  |
| <b>Interest Income</b>         | 11.46                   | 104.28                  |
| <b>Other Registrations</b>     | 377.00                  | 0.00                    |
| <b>Total Income</b>            | <u>27,914.46</u>        | <u>24,721.28</u>        |
| <b>Expense</b>                 |                         |                         |
| <b>Board Meeting</b>           | 2,369.58                | 4,282.10                |
| <b>Education</b>               | 377.00                  | 150.00                  |
| <b>FEAst</b>                   | 140.00                  | 1,060.23                |
| <b>Government Relations</b>    | 549.56                  | 45.00                   |
| <b>Membership</b>              | 100.42                  | 376.99                  |
| <b>NAEA Meetings</b>           | 251.58                  | 500.00                  |
| <b>Newsletter Expenses</b>     | 331.02                  | 0.00                    |
| <b>Office Supplies</b>         | 24.84                   | 64.23                   |
| <b>Postage</b>                 | 32.56                   | 55.37                   |
| <b>Sunshine Fund</b>           | 100.00                  | 0.00                    |
| <b>Telephone</b>               | 330.46                  | 204.54                  |
| <b>Website</b>                 | 175.05                  | 235.05                  |
| <b>Working Together</b>        | 475.00                  | 550.00                  |
| <b>Total Expense</b>           | <u>5,257.07</u>         | <u>7,523.51</u>         |
| <b>Net Ordinary Income</b>     | <u>22,657.39</u>        | <u>17,197.77</u>        |
| <b>Net Income</b>              | <u><b>22,657.39</b></u> | <u><b>17,197.77</b></u> |



From left to right: Enrolled Agents Lynda Moscatello, Diana Dugan, Joan Hoover (back row), Linda Bleil, Roxanne Witmer (back row), Edward Sulkoske, Joni Cappuccio, Samantha Stewart, Willie Nelson, Lisa McAllister, Kathryn McCusker (back row), Mary Ann Jesse, and Aaron Shirk.

Your PSEA Board works hard to provide you with the benefits of membership. Please consider joining the Board in a Board Member or Committee capacity to improve the benefits for all of our members.

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**Pennsylvania Society  
of Enrolled Agents**

An affiliate of National Society of Enrolled Agents

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Visit our website at [www.paenrolledagents.com](http://www.paenrolledagents.com)

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