



Pennsylvania Society of Enrolled Agents

PA EA ALERT

PSEA

2011-2012

Board of Directors

President
Samantha Stewart, EA

First Vice President
Mary Ann Jesse, EA

Second Vice President
Lisa McAllister, EA

Treasurer
Lynda Moscatello, EA

Secretary
Kathryn G. McCusker, EA

Immediate Past President
Linda S. Bleil, EA

Directors

Diana C. Dugan, EA
Aaron Shirk, EA
Joni Cappuccio, CPA, EA
Edward Sulkoske, Jr., EA
Bonnie S. Lewis, EA
Paula Cutter, EA
Diane Kenerup, EA

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Volume 21 Issue 1

May, 2012

Greetings Colleagues and Friends,

The quarterly PSEA newsletter has always been the regular way PSEA had to maintain contact with its members. Through it we were able to ensure all our members were notified of upcoming events, tax law changes, goings on in the organization and so much more. After the absence of a year, the newsletter is finally back! Please don't think the newsletter's absence equated to a lack of work by the Society. The Board has been hard at work planning our upcoming fEAst of the EAst, being active with the IRS Stakeholder Liaison and assisting with both the Eastern and Western Working Together seminars. Now with the reinvention of the newsletter and changes to the PSEA email blasts, new and improved vehicles provide you, the members that build our organization, better levels of communication and updates.

The 2012 fEAst of the EAst will be held in State College, PA on June 11 and 12. In addition to perennial presenters David and Mary Mellem, Rich Furlong of the IRS and Jim Hunt of **Berkheimer** will be teaching session sections. Due to recent changes in IRS education requirements, continuing education credits can only be provided to enrolled agents this year. All attendees will be required to provide their PTIN and their EA number at registration and during sign-ins. Gathering this information will also ensure proper matching of credits to the attendees under the new IRS education reporting system.

The best member benefit PSEA can provide is the network of peers available to each of us. The fEAst is a great way to meet fellow enrolled agents from all over the state. During my years of attending the seminar, I have had the privilege of meeting many of you. Some I consider my "middle of June" friends because we only see each other at fEAst. Others I have built lasting friendships with that transcend the annual meeting. I look forward to making many more friendships of both kinds at future meetings and hope each of you plan on doing the same.

As I write this, I sit in Washington, DC having just attended the annual NAEA Fly-In Day. Approximately 85 Enrolled Agents from around the country descended upon Capitol Hill to attend over 100 meetings with members of Congress. The purpose of the meetings was to advance the exposure of Enrolled Agents to lawmakers and to ask for formal codification of our designation. Although we are America's Tax Experts, Enrolled Agents do not always receive the recognition deserving in our capacity under Circular 230. By educating lawmakers of our rights and capabilities, we can help ensure protection under the ever-changing licensing rules.

Each of us, as proud members of PSEA, can continue the theme of Fly-In Day through grassroots efforts. The creation of the registered tax return professional designation has placed additional emphasis on EA's need to educate the public on our status. Who better to educate our clients and the public on what an EA is than EAs themselves? I hope each of you seizes upon an opportunity in the near future to explain to someone unaware of the EA designation of what it means and why it is important to you.

The report of the Nomination Committee is included in the pages of the newsletter. There are more open Director positions for the 2012-2013 Board than there are nominees. If you would like to help shape the future of the organization, please contact any Board member to add your name to the ballot. The Board is available throughout the year via phone or email and each of us would be happy to discuss the requirements of being a Director and the charges we have been entrusted with. To paraphrase a famous expression, we are looking for a few good EAs who want to be part of something great.

I have challenged each Board member to meet an attendee at the upcoming fEAst they did not previously know. Additionally, I would like to challenge each of you to meet a Board member you did not previously know. During the fEAst, there will be a new Meet 'n Greet the Board opportunity. To introduce yourself before the event in June, my email is slstewartea@gmail.com. I look forward to meeting every one of you.

Until State College,
Samantha

**fEAsT of the EAst at the Days Inn in State College,
June 11-12, 2012**

**Annual Meeting and Dinner
June 11, 2012 at 5:30 PM**

Monday, June 11, 2012- 8AM to 5PM (Registration and Continental Breakfast at 7:30 AM)

2 hours - New Laws and Developments

2 hours - Ethics

3 hours - Schedule D

1 hours - Inherited Property

Tuesday, June 12, 2012- 8AM to 5PM (Registration and Continental Breakfast at 7:30 AM)

4 hours - Audit Proofing Business Returns - includes corporation and partnership issues

2 hours - "IRS Spotlight" If there are topics that you would like to have addressed during this presentation, please send your suggestions to Lisa McAllister, EA at lmcallister@springmillpartners.com.

2 hours - Berkheimer Associates - More Act 32 issues

We welcome back as presenters this year,

David Mellem, EA, Mary Mellem, EA, Jim Hunt (Berkheimer) and Richard Furlong (IRS Liaison)

It's great to have them all back. We also welcome representatives from the Internal Revenue Service.

Both or either day registration is available. The cost to PSEA members is just \$125. (\$65 per member to attend one day) Your non-PSEA colleagues are welcome to come for \$135 per day or \$250 for both days. Each day includes Continental breakfast, two refreshment breaks, lunch and all handout materials. Spousal meals (Continental breakfast, breaks and lunch) are \$35 per day extra.

Don't miss this opportunity for networking AND great Continuing Education at a super price! Room rates are just \$75/85 + tax for a single and \$79 + tax for a double. Be sure to mention PA Society of Enrolled Agents (group code **CGERAS**) when calling for your reservation - 800-258-3297. The Room Block special rates expire on May 24, 2012.

Note - Due to new OPR regulations, our Continuing Education will only be available to Enrolled Agents. Attendance is open to all, but CE will only apply to EAs

DINNER AND ANNUAL MEETING 2012

The Annual Meeting for members of the Pennsylvania Society of Enrolled Agents will be held on Monday, June 11, 2012 from 5:30 PM to 7:00 PM. The Meeting will be at the Days Inn, 240 S. Pugh Street, State College, PA 16801.

As has been done the past few years, PSEA is offering dinner, at no charge, to those members who **attend** the Annual Meeting. However, since we need an exact count, you will need to tell us that you will be attending the Annual Meeting and staying for dinner. You may bring one guest (spouse, significant other, co-worker, etc.) to dinner with you at no charge. Sorry, but we can not accommodate walk-ins. Due to the expense to the organization, you will be billed \$35 per meal should you fail to attend.

Questions: Call 1/888-475-PSEA (7732)



The PSEA Awards Committee is very excited to announce that PSEA will be presenting one member with the **Mentor of the Year Award** this year. Please think about the person in PSEA who has been your mentor and helped to guide you as an Enrolled Agent. Submit your nomination to Lisa McAllister at lmcallister@springmillpartners.com no later than Friday, May 18. Your nominee should meet the following criteria:

- * Must be a PSEA member in good standing.
- * Is an individual who has contributed significantly to the promotion of the Enrolled Agent profession.
- * Is dedicated to the causes of Enrolled Agents and instills excitement for those causes by leading, encouraging and nurturing those who follow.

The Awards Committee will select from all nominees the person we feel best meets these criteria and will announce the award recipient during our Annual Meeting on Monday, June 11.



FOIA Awareness for PTIN Holders

The Freedom of Information Act (FOIA) requires the IRS to release certain information about PTIN holders including

- Name
- Business Name
- Business Website Address
- Business Phone Number
- Business Mailing Address—Either a physical address or a PO Box is an acceptable as a business address

PTIN Application Changes

The IRS is changing the “Permanent Mailing Address” on the PTIN application to “Personal Mailing Address” This change clarifies the information is personal and exempt from public disclosure under FOIA rules

Also, the IRS is removing the prohibition on entering a post office box in the “Business Mailing Address” box on the PTIN application.

You may want to update your contact information . Your business information is not exempt from disclosure under the FOIA and will be released even if it is the same as your Personal Mailing Address.

RTRP Exam Update

The [RTRP FAQ](#) have been updated. The IRS has clarified that, in general, you should be able to schedule your test within six months and some test centers allow you to schedule dates farther in advance. Also, test scores are automatically shared with the IRS and IRS records will be updated accordingly.

If you have an online PTIN account, the test information will be updated on the “Next Steps” page in your account within 7-10 business days of completing the exam.



Nationwide Forum

The IRS Nationwide Tax Forums offer three full days of seminars with the latest word from the IRS leadership and experts in the fields of tax law, compliance and ethics. Attendees can

- ◆ Select from more than 40 seminars and workshops
- ◆ Earn up to 18 continuing professional education credits
- ◆ Visit your Practition Case Resolution Room
- ◆ Explore the expo for the latest tax professional products and services
- ◆ Take the Registered Tax Return Preparer test or Special Enrollment Exam in a tax forum city near you. See website for more info.

City	Dates	Pre-registration Deadline
Orlando, Florida	June 19-21	June 5, 2012
Atlanta, Georgia	July 10-12	June 26, 2012
San Diego, California	July 17-19	July 3, 2012
Las Vegas, Nevada	July 31-August 2	July 17, 2012
Chicago, Illinois	August 21-23	August 7, 2012
New York City, New York	August 28-30	August 14, 2012

More information is available on the IRS.gov website

Working Together – Western PA

Save the date! Thursday, Sept. 20, 2012 is the date for Working Together in Western PA. Please note there is a change of location this year. The NEW meeting facility is in Cranberry Twp. at the Regional Learning Alliance, 850 Cranberry Woods Dr., Cranberry Twp., PA 16066.

We will send an email blast with more details as they become available. Remember: PSEA members are entitled to a \$25 rebate from the Society after proving attendance at either Working Together.



News about Inheritance Tax

For those who do PA Inheritance Tax returns and PA-41 taxes, did you know.....

There is a new PA-41X that is similar to the PA-40X for filing amended fiduciary income tax returns.

For PA Inheritance Tax purposes, if the real estate in an estate has not been sold when the original return is due on the 9-month anniversary of death, you can “suspend” the value of the real estate for 6 months after the due date while waiting for the property to sell. If at the end of that time, the real estate has not sold, you must use an alternative method of valuing the real estate of PA inheritance tax purposes. Include the real estate on Schedule A and write the word “SUSPEND” in the dollar value column when filing the original return. When the property is sold, file a supplemental return to include the sale price, thus removing the suspension action from the return. You can also include the expenses of sale on this supplemental return.



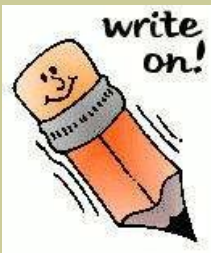
WE WANT YOU!!!

The Nominating Committee for PSEA is proud to announce the following nominees as Officers/ Board of Directors for 2012 -2013:

- | | |
|------------------------------------|----------------------|
| President/Director: | Samantha Stewart, EA |
| First Vice President/Director: | Mary Ann Jesse, EA |
| Second Vice President/Director: | Lisa McAllister, EA |
| Treasurer/Director: | Lynda Moscatello, EA |
| Secretary/Director: | Kathryn McCusker, EA |
| Immediate Past President/Director: | Linda Bleil, EA |
| Directors: | Aaron Shirk, EA |
| | Diana Dugan, EA |
| | Ed Sulkoske, EA |
| | Joni Cappucio, EA |
| | Diane Kenerup, EA |

Please consider getting involved in the Board of Directors or one of the many committees serving the PSEA. For more information about the duties and obligations involved, please contact any of the current Officers or Board Members— all contact information is included at the end of this newsletter. The Board will be available on Monday, June 11 during the lunch break at fEAsT to answer any of your questions. Nominations for Officer and Board positions will be accepted from the floor during our Annual Meeting. Hope to see your name on the ballot!

Lisa McAllister, EA
 Spring Mill Partners, LLC
 100 West Elm Street
 Suite 400
 Conshohocken, PA 19428
 484-530-1233 Direct Dial
 484-530-1230 Main Number
 215-939-4434 Cell Phone
 267-940-3800 Fax



Your newsletter editor

Hello everyone.

My name is Diane Kenerup, and I'm your new newsletter editor. Perhaps you don't know who I am but I'm the person who asked a question during nominations last year which resulted in being elected to board. Recently I once again spoke up and volunteered to be the editor.

We all regret that there has been little communication from us this past year. But that is changing now. We will be returning to the four issues a year format but we need your help. If you have anything that you would like to see in our newsletters, please let me know. Or feel free to talk to me at the fEAsT in June. My email address is dkenerup447@epix.net.

I volunteered, how about you? Do you have something special that you could offer the organization, something you like to do that would benefit the group? You can approach any board member to volunteer, and no, you don't have to be a member of the Board. Just a member of PSEA.

We're on the Web
Paenrolledagents.com



Affiliate of the National Association of Enrolled Agents
 Members Licensed to Represent Taxpayers Before the
 Internal Revenue Service

WELCOME

We would like to welcome the following new members to PSEA. Please introduce yourselves to the Board of Directors and our other members.

Last, First	Designation	City	State
Arnold, Sharon		Lebanon	PA
Baker, Katherine		Carlisle	PA
Bliley, Linda	EA	Waterford	PA
Bowser, Virginia		Normalville	PA
Brubaker, Maurice	EA	Lewisburg	PA
Cavanaugh, William	EA,PA,TCP	Philadelphia	PA
Collado, Eric	EA	Perth Amboy	NJ
Connner, Denice	EA	Indiana	PA
D'Alonzo, Christine		Broomall	PA
DiDomenico, Matthew		Wilmington	DE
Eberly, Susan	EA	Lititz	PA
Forshey, Antoinette	EA	HUNTINGDON	PA
Georgiou, John	EA	East Stroudsburg	PA
Green, David	EA	Gettysburg	PA
Hertzog, William		Reading	PA
Holton, Rachel	EA	Allentown	PA
Hughey, Rosalba	EA	Bethel Park	PA
Kinmonth, Nicole	EA	Allison Park	PA
Lang, Courtney	EA	Huntingdon	PA
Lewis, James	EA	Gilbertsville	PA
Martin, James	EA	Pittsburgh	PA
Martinson, John	EA	Pittsburgh	PA
Morley, Michael	EA	Morton	PA
Owen, James	EA	Easton	PA
Paul, James	EA	Olyphant	PA
Potts, Sue	EA	Dornsife	PA
Prasko, Melinda		Hastings	PA
Primavera, Vincent	EA	Blue Bell	PA
Quattrone, Philip	EA	Monongahela	PA
Raymond, Rebecca	EA	Lock Haven	PA
Scenna, Frederick	EA, CMA	Limerick	PA
Sherman, Dennis	CLU ChFC	Johnstown	PA
Snypse, Annrene	EA	Philadelphia	PA
Speace, Frank	EA	Wilmington	DE
Toulouse, Sean	EA	Mc Kees Rocks	PA
Tran, Alec	EA	Philadelphia	PA
Wilson, James	EA	Johnstown	PA
Wilson, Jennifer	EA	Leesport	PA
Zimmerman, Elmer	EA	East Earl	PA

This is your Board



From left to right: Front Row: Enrolled Agents: Samantha Stewart, Linda S. Bleil, Mary Ann Jesse.
Second Row: Paula Cutter, Diana C. Dugan, Diane G. Kenerup, Lynda Moscatello, Lisa McAllister, Joni K. Cappuccio.
Third Row: Kathryn G McCusker, Bonnie S. Lewis, Aaron Shirk, Edward Sulkoske, Jr.

Pennsylvania Society of Enrolled Agents Board of Directors for 2011-2012

President

Samantha Stewart, EA
724.368.3182
slstewartea@gmail.com

First Vice-President

Mary Ann Jesse, EA
724.947.0625
jessemaryann@yahoo.com

Second Vice-President

Lisa McAllister EA
484-530-1233
lmcallister@springmillpartners.com

Treasurer

Lynda Moscatello, EA
570-992-8943
lynda@pencylcreek.com

Secretary

Kathryn G. McCusker, EA
814-674-5259
kgmea@aol.com

Immediate Past President

Linda S. Bleil, EA
412-486-1017
lin706@aol.com

Directors:

Diana C. Dugan, EA
610-367-7757
dbookkeep@aol.com

Aaron Shirk, EA
717-273-3100
aaron@tagsandtax.com

Directors continued

Joni, Cappuccio, CPA, EA
215-736-9456
jonixapea@aol.com

Edward Sulkoske, Jr., EA
724-285-5433
sulkoske@zoominternet.net

Bonnie S. Lewis, EA
(resigned)

Paula Cutter, EA
(resigned)

Diane G. Kenerup, EA
610-390-5902 (cell)
dkenerup447@epix.net



**Pennsylvania Society
of Enrolled Agents**

An affiliate of National Society of Enrolled Agents

U.S. Treasury Circular 230 Notice: Any tax advice contained in this communication was not intended or written to be used, and cannot be used, for the purpose of (a) avoiding penalties that may be imposed under the IRS Code or by any other applicable tax authority; or (b) promoting, marketing or recommending to another party any tax-related matter addressed herein. We provide this disclosure to assure compliance with new standards of professional practice, pursuant to which certain tax advice must satisfy requirements as to form and substance.

**2012 fEAsT and Annual Meeting
REGISTRATION
Register by June 1, 2012
(Please complete 1 registration per attendee)**

Name: _____

Address: _____

City, State and Zip _____

Telephone _____ PTIN _____ (required for CE)

Email (required for confirmation) _____ EA # _____

fEAsT:	Member Rate	Non-member Rate
Monday & Tuesday - or -	\$125 _____	\$250 _____
Monday only	\$65 _____	\$135 _____
Tuesday only	\$65 _____	\$135 _____

Spousal Meals at \$35 per day – Mon _____ Tues _____

Total \$ enclosed _____

Annual Meeting (PSEA Members Only):

I will be attending the annual meeting and dinner- Yes _____ No _____
 I have a guest attending the dinner - Yes _____ No _____

Dinner choices:	Member	Guest
Chicken Cordon Blue – Boneless breast filled with ham & cheese	_____	_____
Grilled Herbed Atlantic Salmon – In a lemon caper buerre blanc	_____	_____
Hearty Vegetable Parcel – Portabello Mushroom, spinach and roasted red pepper baked in puff pastry and served with shallot sauce	_____	_____

NOTE – “No shows” will be billed \$35 per meal.

Mail with check to:
PSEA FOE
444 Pensyl Creek Road
Stroudsburg, PA 18360
by 6/01/12

Pennsylvania Society of Enrolled Agents

Profit & Loss

July 2011 through April 2012

Ordinary Income/Expense	July '11 - Apr '12	Jul '10 - Apr 11
Income		
Dues Income	16,525.00	15,225.00
FOE	60.00	40.00
Initiation Fees	612.00	396.00
Interest Income	8.78	10.39
Other Registrations	0.00	377.00
Total Income	17,205.78	16,048.39
Expense		
Board Meeting	1,709.17	1,627.44
Education	0.00	377.00
FEAst	0.00	140.00
Government Relations	0.00	549.56
Membership	0.00	100.42
NAEA Meetings	0.00	251.58
Newsletter Expenses	0.00	331.02
Office Supplies	0.00	24.84
Postage	0.00	15.40
Sunshine Fund	100.00	100.00
Telephone	254.89	301.09
Website	215.05	175.05
Working Together	0.00	475.00
Total Expense	2,279.11	4,468.40
Net Ordinary Income	14,926.67	11,579.99
Net Income	14,926.67	11,579.99

Pennsylvania Society of Enrolled Agents

Balance Sheet

	Apr 30, 12	Apr 30, 11
ASSETS		
Current Assets		
Checking/Savings		
PNC Checking	11,260.49	8,233.15
PNC Money Market	20,449.32	12,168.47
Total Checking/Savings	31,709.81	20,401.62
Other Current Assets		
Undeposited Funds	418.00	0.00
Total Other Current Assets	418.00	0.00
Total Current Assets	32,127.81	20,401.62
Fixed Assets		
LCD Projector	427.99	597.99
Total Fixed Assets	427.99	597.99
TOTAL ASSETS	32,555.80	20,999.61
LIABILITIES & EQUITY		
Equity		
Unrestrict (retained earnings)	17,629.13	9,419.62
Net Income	14,926.67	11,579.99
Total Equity	32,555.80	20,999.61
TOTAL LIABILITIES & EQUITY	32,555.80	20,999.61