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The President's Message

The Juggling Act

I know you are wondering what juggling has to do with the tax world so let me explain. The juggling act I'm talking about is not the one where you toss actual balls up in the air, but more of dealing with all the activities that are going on in your life. These balls can be characterized into several basic categories. There is a lot that juggling has to do with the world, and this can involve everything from personal life, work life, and finally, you have the volunteer life!

Let's break some of these categories down to see how many balls or different things need to be juggled all at once! With personal life it begins with taking care of yourself, your house, and your finances, then scheduling in other activities you want to work on. Taking care of yourself includes things such as health: managing your diabetes, eating the right food, exercise, rest and relaxation. If you have kids you have to include them in your juggling act by taking care of them. For instance school, after school activities, feeding them, and maintaining their overall well being. We still have to focus on getting our own work done

which adds even more to the juggling act.

Now, let's talk about the juggling act for work. This part takes up a lot of our time daily; most may have to work a minimum of 40 hours a week. For some of us that are self employed the 40 hours is only the beginning of the hours required to keep your work life running smoothly. It is another ball for the juggling act that involves so much for most of us because we are the boss. This means we have to get to work and take care of the things at the office. These things can range from customer problems and employees, to building maintenance, finances, and taking care of yourself. All of these take up a lot of time in a week and most of us are happy with all these balls for our juggling act, but some of us add another ball to the group by volunteering.

Volunteering is something we don't really get paid for. It is something that helps us feel better about ourselves and helping the world become a better place for all of us. Volunteering can be something very small or very large depending on how much you want to get out there and get



From the Sunflower State.

involved. This ball can range from volunteering in the neighborhood, the local community, state wide, or helping with your local tax organization. Volunteering for your state tax organization is not really helping out the community you live in personally, but helping out in the professional community that you work in. I am hoping that some of you will add the volunteering ball to your juggling act and help the Kansas Chapter in becoming a better part of your world.

Tim Graham
KS Chapter NATP
President



MEET YOUR KS-NATP BOARD MEMBERS

Nolin Christensen is the owner of Christensen Financial Services in Wichita KS. He has been preparing taxes for 27 years. Nolin started working for H&R Block in Provo UT and in Denver, CO before moving to Wichita. Tired of working for H&R Block and charging exuberant prices, after 10 years he left and started his own company. It's just a small one shop operation, he does the taxes and his mother-in-law booking appointments. Originally he went to client's homes and prepared their taxes there. With laptop and printer in tow, he prepared and printed their returns on the spot. About 4 years ago, he rented office space because his clientele had grown to the point where he could no longer accommodate traveling to people's homes. However, he still has several days a month where he visits his homebound clients and prepares their taxes in their home. Starting in 2014, he will finally be doing taxes full time. Up until now, he has worked a regular 8-5 M-F job and has done taxes in the evenings and weekends.

He stays quite busy, serving on several board of directors including KS-NATP. He is known for not keeping quiet about issues involving taxes and fighting for the rights of his clients. While at H&R Block he taught tax classes and helped educate many people about Block's tax program. One of the things he would inform all new preparers, "in this business to make money you have to be fast and very accurate. If not, you won't make money." He prefers to do the complete return, input and print the return while the client sits with him, booking clients every 30 minutes (more time for those "problem" clients!).

With the loss of his full time job later this year, he's looking forward to working 4 months during tax season, with occasional work thru the rest of the year. "Now I can finally finish the many projects around the house!"

Experienced Tax Professional Needed For The 2014 Tax Season

Small firm in **Wichita, KS** is looking for a part time/full time experienced person to prepare both individual and business tax returns. Having your EA status would be a plus. You must have a PTIN and have that number registered.

Being able to communicate effectively with clients, working independently, and doing your own research is a requirement. You should be motivated, enthusiastic and friendly, with a high level of ethics and professionalism. Please send resume and qualification to email:

VONDA NAIL

vnail@taxworks.kscoxmail.com



WATCH YOUR MAILBOX!!!

KS Chapter-NATP is sending out a postcard with the date of all three Kansas Seminars to be held during 2013. But just in case it gets lost by the Pony Express (heaven forbid!) all three dates and locations are listed below:

Annual Meeting & Update 10-28-13

Wichita Doubletree/Hilton

Western Seminar 11-4-13

Hays Sternberg Museum

Fall Seminar 11-13-13

Overland Park Holiday Inn Hotel & Suites

Important Dates to Remember for 2013:

WHAT	DATES	WHERE
IRS Symposium	August 8, 2013	Johnson CCC-Overland Park, KS
Annual Seminar	Oct 28, 2013	Doubletree by Hilton-Wichita, KS
Scholarship Fund Social	Oct 28, 2013 (PM)	Doubletree by Hilton-Wichita, KS
BOD Meeting	Oct 29, 2013 (PM)	Doubletree by Hilton-Wichita, KS
Nat'l 1040/1040X	Oct 29-30, 2013	Doubletree by Hilton-Wichita, KS
Western Seminar	Nov 04, 2013	Sternberg Museum-Hays, KS
Nat'l 1040/1040X	Nov 11-12, 2013	Holiday Inn & Suites-Overland Park, KS
Fall Seminar	Nov 13, 2013	Holiday Inn & Suites-Overland Park, KS

If you have a suggestion for a topic for these seminars, please contact Tim Graham or Tim Cain. Their phone numbers are located on the last page of this publication.

EDUCATIONAL SEMINARS & MEETINGS



IRS OFFERS NEW AFFORDABLE CARE ACT (ACA) WEBSITE:

The IRS has launched a new section of its website devoted to implementation of the Affordable Care Act. The website offers information for individuals, employers, and insurers as well as links to IRS publications, regulations, and other information as we work with our clients to help them understand the complexities of the ACA.

In addition, to assist individuals and employers navigate the upcoming healthcare requirements, an interactive website has been developed by Healthcare.gov. Healthcare.gov offers worksheets, videos, and social media updates through Facebook and Twitter to help prepare you and your business for the changes to the healthcare industry.

TAXPAYER ADVOCATE SERVICE (TAS):

The IRS has a [new interactive map](#) to help you find your local TAS office. The Taxpayer Advocate Service is an independent organization within the IRS, headed by the National Taxpayer Advocate. Each state has at least one Local Taxpayer Advocate who is independent of the local IRS office and reports directly to the National Taxpayer Advocate. The role of the TAS is to respond to systemic problems within the IRS and assist taxpayers with getting a resolution to their difficult issues after they have exhausted all other avenues within the IRS.

CORRECTION TO PFA KANSAS DIVISION OF COLLECTIONS

It was previously reported (in the prior newsletter) that “The state is going to begin charging \$50 per year when processing a PFA. Therefore if your clients need to do a PFA for 10 years the state will charge a total processing fee of \$500.00.” This was incorrect, as is stated below:

Department of Revenue, Division of Taxation - POLICY Effective 7.1.2013

Prepared 4.10.2013/Jeffery D. Scott Approved by Steve A. Stotts, Director of Taxation 1

(PFA) Petition for Abatement of Penalty Service Fee

Effective July 1, 2013

The 2013 Legislative Session passed Senate Bill 83 (*sponsored by this department*)

Part of the bill is creating a \$50 Petition for Abatement (PFA) of Penalty Service Fee

Section 1. On July 1, 2013

(b) Any taxpayer requesting a full or partial abatement of tax liability, pursuant to KSA 79-3233a, 79-3618, or 75-5162, and amendments thereto, shall be assessed a service fee of \$50

[It also increased the payment plan service fee from \$10 to \$25]

The \$50 Petition for Abatement (PFA) of Penalty Service Fee [\$50 PFA Service] was established to cover overhead associated with the processing of the petition. This legislation will cover all PFA requests, for all tax types. These fees will be transferred into the *Recovery Fund* managed by the Department of Revenue for tax enforcement. A **\$50 PFA Service** will apply only when amounts are greater than \$100 in penalty. Those with *less than \$100* in penalty, if they pay the tax and interest, the whole penalty may be abated as a PFA, using a PFA system code, if paid in full within 30 days of the offer.

As an option of establishing an ongoing pay plan, the department is providing Associates the authority to offer the option for the taxpayer to request a petition to abate for *penalty* (PFA) as an effective tool to negotiate and secure tax and interest payment in full within 30 days or less. If accepted by the taxpayer, a **\$50 PFA Service** Fee will apply as an upfront service cost to participate in the PFA process. This privilege will be entrusted to KDOR staff and adherence to guidelines set forth is paramount. Abuse of this privilege is prohibited. Abatements will be recorded and reviewed daily or weekly from the “abatement by user ID” report. Inappropriate usage of this process could result in disciplinary action, up to and including possible termination of employment.

Use of this new tool is to encourage negotiation empowerment and create an effective way to receive payment in full and quicker overall resolution of outstanding cases.

A \$50 PFA Service will apply to Income Tax alone and a separate \$50 PFA Service will apply to all business taxes as a group.

- Guidelines:
- Offering a Petition for Abatement of Penalty *must* secure *payment in full* within a time frame not to exceed 30 days. And the **\$50 PFA Service** must be paid as part of the offer.
- The entrusted Associate or Agent negotiates the timeframe with the taxpayer from 0 to 30 days with payment in full.
- Associates will be responsible for following up on the case to ensure payment is received timely and appropriate penalties are abated as agreed and detailed notes are entered in the account for record.
- **Use the reason code of "PFA"** on the abatement for proper audit trail tracking. We will be running our normal abatement reports for review.
- Penalty Petitions may apply to more than one period based on the same criteria.
- Do not simply offer a petition up front; utilize this privilege *as last resort* in securing payment in full.
- Be sure to point out the benefits and monetary savings to the customer.
- It can be offered anytime during the collection process as long as, and only if, payment in full is achieved.

Associates may continue to offer a “*Petition to Abate*” according to the current KDOR policy, which is shown below:

Business Taxes

There has been a death or serious illness of the taxpayer or a member of the taxpayer's immediate family;

There has been a prolonged unavoidable absence of the taxpayer or a person upon whom the taxpayer relied on to prepare the returns and the taxpayer is precluded, due to circumstances beyond the taxpayer's control;

The records have been destroyed due to fire or other documented casualty;

The taxpayer has had *no* other delinquency in the past 36 months (3 years.); or

Embezzlement or fraud of an employee or hired/appointed agent.

Prepared 4.10.2013/Jeffery D. Scott Approved by Steve A. Stotts, Director of Taxation





NEW I-9 FORM NOW IN EFFECT: A new I-9 Form (Employment Eligibility Verification) dated March 8, 2013 is now required to be completed by all new employees effective May 7, 2013. Any existing forms already completed by employees prior to May 7th are acceptable if already on file, therefore; existing employees do not need to complete the revised form. Be sure to check your new employee forms packet and destroy any existing I-9 Forms. An employer will not be considered to be in compliance with the U.S. Citizenship and Immigration Services (USCIS) if they continue to use the outdated forms.



Bar Codes to Replace SSNs on Most IRS Notices: The IRS is in the process of replacing Social Security numbers with two-dimensional bar codes on nearly all of its notices in an effort to address the growing identity theft problem, according to Rebecca Chiaramida, director of the Office of Privacy within the Governmental Liaison and Disclosure Division (GLD division). Chiaramida, speaking during a Tax Talk Today webinar on identity theft, fraud, and taxes on June 11, also said that the IRS is reviewing its need to collect SSNs, and does not want to collect the numbers unless it is necessary to do so. The IRS has already masked SSNs on several notices and has reviewed other forms, letters, processes, and systems to consider whether SSNs need to be displayed, Chiaramida said. She cautioned that the bar codes will not be used on documents that are statutorily required to include SSNs. Chiaramida said that the bar code initiative and the use of partial SSNs, Taxpayer Identification Numbers, and other identification numbers should, collectively, prevent tax-related fraud by making it more difficult for identity thieves to steal taxpayers' SSNs.

We are looking for a few good folks that would like to become Board Members at our next Annual Meeting. Please contact Susan Fesler if you have an interest in being more active! 620.694.0427

MEET YOUR KS-NATP BOARD MEMBERS



Tim Graham Jr. EA

Tim has been doing taxes for 10 years. At the end of 2010 he became an Enrolled Agent (EA). Tim's client base involves approximately 1700 clients, involving various types of returns, including business returns.

Tim has a vast array of knowledge in tax preparation, QuickBooks, and payroll. In 2005 Tim joined NATP, and in 2006 became a member of the Board of Directors for the Kansas Chapter.

In recent years, Tim has and continues to serve as Chapter President for the Kansas Chapter. He enjoys bringing a new perspective to his Chapter. While being a member of NATP Tim has also done volunteer work for the organization such as working education events and interacting with the IRS and the State of Kansas. He has also attended the PLM (Practitioner Liaison Meeting) and meets with the IRS regularly at the campuses to make sure the Kansas Chapter-NATP stays up to date on what is happening at the Internal Revenue Service.

My time at National Convention

The weather was HOT, the education Superb, and the camaraderie with fellow tax preparers great.

For all who have never gone to a National Conference, you miss a lot of interaction with the speakers, national staff, and fellow tax preparers. The educational sessions are awesome. Every session that I attended I took away something that will help me be a more informed preparer, have a more organized office, or I even took notes on some of my more difficult clients. I go to several other organizations' educational classes, but by far the speakers at NATP National are some of the best. I have gotten to know the faces of the staff at national that I talk to. They are very professional yet easy to get to know talking to them one on one. AH! The

meeting of old and new friends, sitting at lunch or just meeting them in the halls is very much part of the whole conference experience. The preparers from other areas of the country are a resource that I would probably not use if it weren't for meeting them at conference.

This year I was a part of a membership focus group. Its main purpose was to help the staff know what the members would like from their organization. We rated what they are doing and made some suggestions as to how to improve on some and maybe even implement more. The thing that was #1 on the list from the entire group was that the education on a national level was superb. We also had suggestions on how to improve the website to make it more user

friendly. The one new thing that the group would like to see was to have regional meetings. Maybe a one or two day meeting with some staff and the national board giving an update on what is going on with National. This could maybe have some education with it. But the consensus was that more members might attend if it meant less travel time.

Now for the HOT! It was hot and dry heat. One of the ladies from Georgia commented that it usually took her hair all day to dry at home, but only 15 minutes on the balcony of her hotel room. I had not been to Arizona before so was amazed how beautiful it could be without lush green bluegrass and large trees.

Peggy Beasterfeld-BOD



SO, YOU'RE GOING TO WRITE TO YOUR CONGRESSMAN?

People who think members of Congress pay little or no attention to constituent mail are just plain wrong! Concise, well thought out personal letters are one of the most effective ways Americans have of influencing law-makers. But, members of Congress get hundreds of letters and emails every day. Whether you choose to use the Postal Service or email, here are some tips that will help your letter have impact.

It's usually best to send letters to the representative from your local Congressional District or the senators from your state. Your vote helps elect them -- or not -- and that fact alone carries a lot of weight. It also helps personalize your letter. Sending the same "cookie-cutter" message to every member of Congress may grab attention but rarely much consideration.

Keep it Simple

Your letter should address a single topic or issue. Typed, one-page letters are best. Many PACs ([Political Action Committees](#)) recommend a three-paragraph letter structured like this:

- A. Say why you are writing and who you are. List your "credentials." (If you want a response, you must include your name and address, even when using email.)
- B. Provide more detail. Be factual not emotional. Provide specific rather than general information about how the topic affects you and others. If a certain bill is involved, [cite the correct title or number](#) whenever possible.
- C. Close by requesting the action you want taken: a vote for or against a bill, or change in general policy.

The best letters are courteous, to the point, and include specific supporting examples.

KS Chapter By-Laws Change Approved by National NATP

Kansas Chapter Bylaws Amendment Proposal

07.29.13

Current Bylaws:

Article 1

Chapter Name

The name of this Chapter shall be the Kansas Chapter of the national Association of Tax Professionals (hereinafter called "National Association." The principal office of the chapter shall be the chapter President's current business address in the State of Kansas.

Proposed change will read:

Article 1

Chapter name

The name of this chapter shall be the Kansas Chapter of the national Association of Tax Professionals (hereinafter called "The Chapter.") The principal office of the chapter shall be the chapter President's current business address in the State of Kansas.

Throughout the entire bylaws it refers to the Kansas Chapter as "the Chapter" and the National Association of Tax Professionals (NATP) as "National Association" yet Article 1 of our bylaws improperly referred to the local chapter as the National Association. By changing in Article 1 the "National Association" to be "The Chapter" it corrects the problem and correctly reflects the name of the chapter as referred throughout the rest of the bylaws.

Thanks

Nolin Christensen

KS-NATP Board Member/Bylaws Chairman

*Approved 8.1.13
Allen M. Schuch for NATP*

NATIONAL CONFERENCE IN PHOENIX, AZ

There were more KS-NATP members (Tim Graham, Tim Cain, Peggy Beasterfeld, Mary Giesler, Jim Cain, John Ring, Howard Sloan and their spouses or friend) who attended the 2013 NATP National Conference & Expo in Phoenix, AZ than any other recent National Conference. The facilities provided for all of the sessions were on one floor which really helped in getting to some sessions, i.e. after breakfast, snacks or visits to Expo Hall. We got to pick up our registration handbag with conference session materials on Sunday after checking in at the JW Marriott Desert Ridge Resort & Spa (definitely an upper level hotel resort facility). The resort provided shuttle service to a nearby mall, great for shopping with a wide variety of eating opportunities as well as the resort's swim/float facilities, etc. for a family's enjoyment.

The leadership sessions were held on Sunday, July 7, 2013. These sessions were attended by Tim Graham (only attendee for the President's session), Tim Cain & Peggy Beasterfeld. One of the highlights of these sessions was a video (Celebrate What's Right With The World) featuring Dewitt Jones, a photographer with National Geographic. He presented various happenings of his times with National Geographic that were inspiring and reminded us to appreciate all the opportunities that come our way. There were seven key concepts presented, i.e. Believe it and you'll see it, ...Take yourself to your edge... One of his sayings was: "rather than being the best in the room...be the best for the room." Steve Schultz and the crew at National did a great job making the Leadership sessions helpful for the organization and personal for those that become involved in the NATP organization that provides us such great educational opportunities.

On Monday morning (7-8-13), the General Session opening the Conference was topped with a keynote speaker: Jon Petz, who is a humorous, inspiring presenter. He entertained us with his magic tricks and engaged the organization to participate in memory feats that challenged and energized the attendees. Jon is an author (Boring Meetings Suck) and former national corporate sales leader. His stories rekindled our passion to surmount tasks and goals. I commend the NATP Board, CEO Kathy Stanek, and Staff in drafting this kind of keynote speaker that inspires attendees who return to the trenches to handle those tough tax situations helping their clients and staff in their offices at home.

The National Conference provides the attendees an outstanding educational opportunity to learn & get a refresher on a wide range of tax topics of your choosing for up to 27 CPE credits and even more class sessions for those who buy the Playback CD/DVD's of all the sessions. The presenters are in most cases excellent presenters, with a wealth of tax knowledge and real life experiences to help us gain information to help our clients, and to help us avoid increasingly costly missteps through an exceedingly complex maze of the Internal Revenue Code and IRS technical rules. The attendees also assisted with questions and comments providing additional information that was often beneficial to us. Sometimes, most important is the opportunity to hang around after a session to ask the instructor for help on one of our situations. Many of these expert presenters are willing to share their knowledge in the session materials, and in some cases by allowing us to email them about more specific circumstances that come up during the year.

The Exhibit Hall with a wealth of vendor booths is a great opportunity to not only pick up helpful little gadgets, pens, literature, etc. but to learn of innovative products and services to help us and our clients. The opportunity to ask a free Research question of the Researchers in the NATP booth is a wonderful benefit. This is a welcome opportunity to resolve a client's problem that hasn't gone away until you get the chance to ask the Researchers, and they are good to follow-up with documentation emailed to you to help resolve the matter.

There are many other things that are a part of the National Conference: Charity Auction, Chapter Showcase, the Annual Banquet Gala Event, tour or gathering, i.e. Grand Canyon, etc. that you can take part in and enjoy. Please feel free to contact me if you have any questions about the National Conference or the Kansas Chapter of NATP.

Tim Cain, Vice President & Regional Chairperson

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Kansas



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**Please contribute articles. I
welcome all budding authors!**

Have you ever wondered about the history of your Kansas Chapter of the National Association of Tax Professionals (NATP)? Well wonder no more...

These are all of the folks that have been KS Chapter President since our inception:

James R La Belle Sr.	Aug 1994 to May 1996
Thane B "Rusty" Chase	May 1996 to Nov 1998
L. Vern Krehbiel	Nov 1998 to Nov 2002
Mary P Giesler	Nov 2002 to Dec 2005
Peggy Beasterfeld	Jan 2006 to Dec 2009
Timothy D Graham Jr	Jan 2010 to Present

Member Get a Member

Do you know someone who might be interested in NATP and all the benefits for members?

You might want to check out National's "Member Get a Member" campaign. You could win a \$15 or \$30 gift card, a free membership, or even \$1,000 in cash!

Just put your name on NATP Membership Enrollment forms in the "Who recommended your to NATP?" line and hand them out to non-member tax professionals.

Officers/ Board Members



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Committee Chairs

Janet Cowick – Professional Standards

Peggy Beasterfield– Govt. Relations

Jim Cain– Convention

Timothy Cain– Regional

Nolin Christensen– Bylaws

Mary Giesler–Membership, Scholarship, Education

Susan Fesler– Nominating

"Here to Serve"