



Inside this issue:

<i>President's Message</i>	1
<i>KS Chapter-NATP IRS Symposium Registration</i>	2
<i>Important Dates</i>	3
<i>Minimum Wage Myth Busters</i>	3
<i>Symposium Topics</i>	4
<i>Meet Your Board of Directors: Kerry Bush</i>	5
<i>Meet your Board of Directors: Terri Ryman</i>	6

The President's Message

Hello Kansas NATP Chapter & friends:

I hope you and your family are doing well and that you are getting in some vacation time. No doubt many of you are working to finish some of those tax returns put on extension.

Just to let you know, the Board Members of the Kansas Chapter of NATP (National Association of Tax Professionals) have been busy working with the Internal Revenue Service and others in arranging for the KS NATP/IRS Tax Symposium on August 28, 2014. It will again be at the Johnson County Community College. You can register on-line at natptax.com. Hope to see you there. As a part of these efforts, I am so appreciative of Board Members who have chipped in beyond their regular Officer duties to get the registration up and running. Additionally, the National Office staff have gone the extra mile to expedite all they can. All the work the National Office staff has done to setup processes to make things work so well is astonishing. I highly recommend that if you can take the time to go online at natptax.com and go to Chapters you will see so

much in the way of resources that the Chapters and members have at their hands. If you are hunting for something, feel free to call and ask the National staff or Kansas Board Members & Officers for help in finding what you need.

As I am preparing to go to Kansas City tomorrow for a two day seminar on Tax Compliance for Decedents that NATP is presenting and also thinking ahead of the 2014 NATP National Conference in Orlando, FL, Aug 11-14, I am so thankful that National staff & Board Members search out so many exceptional teachers & presenters to help us get the education we need. While some of us prefer the live seminars, NATP provides a variety of options including Webinars (live & on file) and various self-studying avenues. Yes things are constantly changing, so we need to be sure we are taking advantage of the necessary training to be able to handle the situations that our clients come into. As a part of going to the National Conference. we get an opportunity to meet with the National Staff. If you have issues with what you see happening or not happening and you have suggestions, please let me know so we can



From the Sunflower State.

have a chance to address the issue with some of our best people at NATP.

In addition to the IRS Symposium mentioned above, be sure to attend the Annual Meeting (Oct. 27 just ahead of the NATP 1040 workshops in Wichita, KS), the Fall Seminar (Nov. 12, following the two NATP 1040 workshops in Overland Park), and the Western KS Seminar in Hays. Again, I encourage all our members to develop contacts amongst as many of our KS NATP members as possible because it is a good way to get help on issues that come up. It sometimes just helps talking through puzzling issues. KS NATP wants you to be successful in your tax business.

Have a Great Summer!!

Tim Cain, President of KS NATP

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Terri Ryman
620-697-2422



**Kansas Chapter NATP
IRS Tax Symposium**

August 28, 2014
8:00 AM – 4:00 PM

**Johnson County Community College
Regnier Center
12345 College Blvd
Overland Park, KS 66120**

Name: _____ Member ID#: _____
 Designation(s): _____ License #: _____ PTIN #: _____
 Address: _____
 City: _____ State: _____ Zip: _____
 Email: _____ Phone: _____

Registration Fee

Before August 14, 2014 \$80
 After August 14, 2014 \$100

Note: Refreshments and lunch are included.

**REGISTRATIONS MUST BE RECEIVED AT NATP BY CLOSE OF BUSINESS AUGUST 27, 2014
 AFTER THAT DATE, PLEASE REGISTER AT THE DOOR.**

Payment Method: Credit Card or Checks made payable to NATP

Name as it appears on Credit Card: _____
 Credit Card #: _____ Exp. Date: _____
 Signature: _____

How To Register:

Mail To: NATP, PO Box 8002, Appleton, WI 54912-8002
Phone: 800.558.3402, Ext. 3
Fax: 800.747.0001
Online: <http://www.natptax.com/Chapters/Pages/KansasChapter.aspx>

Cancellation Policy: To cancel your registration, you must notify NATP no later than August 14, 2014 to receive a refund. Cancellation fee is \$35

Important Dates to Remember for 2014:

EDUCATIONAL

SEMINARS



MEETINGS

WHAT	DATES	WHERE
BOD Meeting	July 26, 2014	Tim Graham's Office-Salina, KS
NATP Nat'l Convention	August 11-14, 2014	Orlando Marriott World Center, in FL
IRS Symposium	August 28, 2014	JCCC-Overland Park, KS
KS NATP Annual Mtg	October 27, 2014	Holiday Inn Wichita East-Wichita, KS
KS NATP 20th Banquet	October 27, 2014	TBA
Nat'l 1040/1040X	October 28-29, 2014	Holiday Inn Wichita East-Wichita, KS
KS NATP Western Seminar	November 3, 2014	Sternburg Museum-Hays, KS
Nat'l 1040/1040X	November 10-11, 2014	DoubleTree Overland Park-Overland Pk KS
KS NATP Fall Seminar	November 12, 2014	DoubleTree Overland Park-Overland Pk KS

NOTICE: The KS NATP Annual Meeting will be held at the Holiday Inn Wichita East

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



MINIMUM WAGE MYTH BUSTER

Myth: Restaurant servers don't need to be paid the minimum wage since they receive tips.

Not true: An employer can pay a tipped employee as little as \$2.13 per hour in direct wages, but only if that amount plus tips equal at least the federal minimum wage, and the worker retains all tips and customarily and regularly receives more than \$30 a month in tips. Often, an employee's tips combined with the employer's direct wages of at least \$2.13 an hour do not equal the federal minimum hourly wage. When that occurs, the employer must make up the difference. Some states have minimum wage laws specific to tipped employees. When an employee is subject to both the federal and state wage laws, he or she is entitled to the provisions of each law which provides the greater benefits.

From the US Dept. of Labor

Kansas Tax Practitioner Symposium
8-28-2014
Summary of IRS Topics:

David Stapel - Examination Summary

Revenue Agent Manager David Stapel will provide information on the National Research Program (NRP), Fast Track Mediation, Abusive Transactions and Technical Issues, Preparer Visits and Examination, General Audit Information, and the Recent determinations regarding the tax treatment of the increasingly popular electronic-currencies, such as Bit Coin. Updates will also be shared on other Exam Priorities and initiatives affecting the 2014 Tax Year.

Heather Brittain - Criminal Investigation Summary

Special Agent Heather Brittain will provide an overview on how Criminal Investigation has made Identity Theft and Fraudulent Refund Schemes Cases one of their top priorities. She will also review some of the recent trends and how some trends in both programs have remained the same.

Desiree Frierson – Taxpayer Advocate Service Summary

Local Taxpayer Advocate, Desiree Frierson will give an overview on the Taxpayer Advocate Service (TAS) and how they assist taxpayers; the authority TAS has to resolve cases; and the criteria used by the Advocate's Office to accept cases. She will also provide an overview on the 2013 Taxpayer Advocate Report to Congress.

Allison Malone – Revenue Officer Group Manager Summary

Revenue Officer Group Manager Allison Malone will give an overview of the recent changes made to the Fresh Start Program, specifically the Online Payment Agreement System, Offer in Compromise Program, and will provide information relating to the Third Party Payers.

Anita Douglas – Senior Stakeholder Liaison Summary

Senior Stakeholder Liaison Anita Douglas will provide the latest information on how the IRS helps taxpayers and assist victims combating identity theft and online fraud. She will also provide other information beneficial to the Tax Professional Community.

Mary Giesler-Enrolled Agent

Enrolled Agent Mary Giesler will provide information on S Corporation Shareholder Reasonable Compensation. Reasonable compensation is a hot issue in the S corporation world. The IRS is on a mission to audit S corporations that do not pay shareholder-employees adequate wages. As a tax professional, you have a duty to review the compensation of your S corporation clients, including fringe benefits, and advise them of potential consequences of paying shareholders less than a reasonable wage. This course provides the information you need to guide them. Also, learn to properly report fringe benefits to shareholders – both employees and non-employees. Your clients can sleep easy knowing you have them covered on this hot button issue.

Tim Graham Jr-Enrolled Agent

Tim will present this ethics session for 2 hours of CPE including issues of document security pertaining to computers & the office and address the topic of Identity Theft so you will know how to advise clients what actions to take to protect themselves

MEET YOUR KS-NATP BOARD MEMBERS

Hello Everyone!!!

My name is Kerry Bush. I am an Enrolled Agent and self-employed tax preparer. My company, Superior Tax Service, was established in 1991. I work from my home office and have wonderful clients. (Don't we all?)

My family moved to Wichita in 1986. I worked for H&R Block in Dallas prior moving here and got the tax preparation bug. I worked for HRB in Wichita for a few years, managing an office and teaching classes as well as doing PR work for the company.



In 1991, I decided to spend more time with my family than clients and was able to put my son, daughter and husband to work for me in a joint venture of working on taxes at home. I loved the flexibility of working around my kid's and husband's schedules and still feeling fulfilled by having my own outlet.

My kids have both grown up and married and given me grandchildren (4 of them) and I am still plugging along. My husband, John, continues to be my loyal assistant and I could not maintain the office without him.

I have been a member of NATP since 2007, have been a Board member since 2010, and served as Secretary for 3 years. I have enjoyed the NATP experience very much. Going to the Conference in Austin, Texas was a life-changing event for me. I met so many people who encouraged me to study for my EA designation that I felt compelled to do it and now feel a sense of pride and accomplishment never before experienced. I encourage anyone who has the chance to attend a NATP Conference to do so.

I enjoy my grandkids, reading, puzzles, and friends. I love to laugh and am thankful to a Creator who blesses me every day.

MEET YOUR KS-NATP BOARD OF DIRECTORS

Terri Ryman has been a member of NATP since 1988. She currently holds the position of Treasurer of KS NATP, is on the Scholarship Committee, and is the Newsletter Editor. She is the owner of Southwest Tax & Accounting in Elkhart, KS, a business she established in 1988. Currently she employs two full time employees (one being her son Josh), two part time employees (one being her daughter Jenny), and one seasonal employee (her husband, Jerry). Over the years, she has overseen the preparation of income tax returns ranging from 475 to 625 depending on the year. Southwest Tax prepares books, payroll, and/or sales tax returns for over 200 accounting clients throughout the year.

During her 25 year self-employed career, Terri has been awarded the IRS' Exemplary ERO (Electronic Return Originator) Award (1999), the KS NATP Member of the Year (2004), and the NATP Member of the Month (March, 2007). More recently, Terri was spotlighted by ACAT. She earned her BS in 1976 from Southwestern College (Winfield, KS) and her MBA from Rockhurst College in 1981 (Kansas City, MO). In 1992, Terri became an Enrolled Agent, the same year she completed her studies to be a Certified Tax Professional. In 1996, she studied for and passed the exams to become an Accredited Tax Preparer and an Accredited Tax Advisor. In 1999, Terri became a QuickBooks Certified Pro Advisor and has qualified for most years software since then. She earned the Certified Senior Advisor credential in 2008, and in 2012 Terri became a National Social Security Advisor. She hopes to work on becoming an NTPI Fellow during 2015. Terri is a member of NATP, NAEA, NSA, NSTP, OSA, PAAK, and CSA. She also volunteers as the Elkhart UMC Treasurer, on the Morton County Board of Appeals and Micro Loan Review Board, and the USD 218 Vocational Education Advisory Committee.



Terri met and married Jerry Ryman while attending Southwestern College. They recently celebrated their 39th Anniversary. They have three children: Jeremy Ryman (married to Christy with one son, Ivuk, in Austin TX), Jenny Manriquez (recently married to Jesse with one son, Shaun, in Hugoton, KS), and Josh Ryman in Elkhart, KS. Jerry went back to school to be a Respiratory Therapist two years ago (after 20 years as a Paramedic, and another 15 as a Contractor) and currently works for the Western Regional Hospital in Dodge City (yes, lots of driving!). In her spare time (ha, ha! What's THAT?) Terri reads incessantly.

Kansas



National Association
of Tax Professionals

Contributors: *Tim Graham, Tim Cain, Sara Wright, and Terri Ryman*

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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...

Did you know that the KS Chapter of NATP used to offer a Spring Seminar? The last year we offered this seminar was 2003!

Can you name the newest KS Chapter-NATP Board Member?

Do you know how many members belonging to the KS Chapter of NATP are Enrolled Agents? 33%!

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.

Apologies to Kerry Bush-in last quarter's Newsletter. I inadvertently left her off of the Board of Directors Listing. I am so sorry!

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Peggy Beasterfield– Govt. Relations

Jim Cain– Convention

Timothy Cain– Regional

Nolin Christensen– Bylaws

Mary Giesler–Membership, Scholarship, Education

Susan Fesler– Nominating

