



The Informer

Volume 19 Issue 1

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The President's Message

Hello Kansas NATP Chapter & Friends:

What a beautiful Spring we have had this year. Thank God for the rain. Yet we all have to be on the alert for tornados and other threats & challenges. I hope this finds you and your family well and you have gotten some much needed rest. Thanks to all of you who were able to help us celebrate the 20th Anniversary of the Kansas Chapter of the National Association of Tax Professionals (NATP) in 2014. Thanks to Mary Giesler, Board Members and others who made it possible; however, now we are at the beginning of a new decade, with many changing challenges for our businesses and the Kansas Chapter of NATP.

We need to assess what is needed to better equip ourselves with the tax knowledge clients will be willing to exchange for their hard earned money. While referrals from our clients, family & friends have traditionally been our best source for new clients, the aging of our clients and many other factors will mean we need to consider other avenues for gaining new clients and for gaining new KS NATP members.

The KS Chapter of NATP has been working with IRS to have IRS Symposiums at Johnson County Community College in Overland Park, KS on August 20, 2015 and at the Wichita State University-Small Business Development Center on September 17, 2015. These provide an opportunity for live CPE training where you can ask questions, at very

reasonable fees and now at a more convenient location for many in the Wichita area. In addition, please consider attending the NATP National Conference in New Orleans on July 20-23, 2015. I look forward to the Opening Speakers Presentation & the excellent trainers at the various levels of our business. If you do plan to attend, please advise me or one of the other Directors on KS NATP Board. This will allow us to meet with you during the conference, i.e. Tuesday lunch, and to get better acquainted at other sessions/events.

The Fall schedule of events includes the Annual Meeting and Seminar Sessions on October 25, 2015 at the Wichita Airport DoubleTree Hotel (where National will be providing the 1040 Workshops on October 26 & 27, 2015) and the Fall Seminar on November 11, 2015 at the Overland Park DoubleTree Hotel (where National will be providing the 1040 Workshops on November 9 & 10, 2015). KS-NATP will also be providing its Western KS Seminar at the Hays Sternberg Museum on December 8, 2015.

Keep all of these events in mind and on your calendar to attend all you can. If you are interested in assisting the Board Members and Committee Chairpersons with any of these events & participating at Board Meetings, please contact me or any of the Board Members. The voluntary services provided at these events is what makes these events and allows the Chapter to operate financially sound. Any efforts you



From the Sunflower State.

can make to assist with these events is very much appreciated.

Again, I encourage all our members to develop contacts amongst as many of our KS NATP members as possible while attending the Educational seminars and workshops provided by NATP & KS NATP. Assisting in the various activities of KS NATP, becoming a Board Member, Committee Chairperson, or serving on a committee will help others to become familiar with you and you with them which often creates the relationship of extended contacts with a variety of persons that can help provide you the advice you need for important situations that arise.

I greatly appreciate the efforts of our Board of Directors, Committee Chairpersons, Past Presidents and committee persons that assist in providing valuable educational events for you.

Have a Great Year!!!

Tim Cain, President of KS NATP

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Same Sex Married Couples: A Primer

By Nolin Christensen

I'm writing this article because this tax season our office had many inquiries regarding issues surrounding Same Sex Married couples. We had inquiries from across the state. It appears that there are some tax offices that have refused to prepare Same Sex Married couples tax returns. There were people from as far away as Western Kansas who had to come to our office in Wichita because they could not find a preparer in their town who would prepare their return.

So I thought perhaps some of us need additional education on how to prepare a Same Sex Married Couples Tax Return when they reside in Kansas.

1. When preparing the Federal Tax Return, remember that Federal Law looks to state law to determine the marital status on a tax return. So, we must first determine not only when, but perhaps even where they were married to determine their marital status. Your clients will know they qualify for filing a joint return. There is no need to panic.
2. If they are legally married, we then prepare the Federal Tax Return just as we would for any other married couple. And they can (although not required) go back to 2013 (providing they were married at that time) and file amended federal returns. Watch for itemized deductions, dependency exemptions, and other credits just as you would any other joint tax return.
3. Now, we must prepare the KS Tax Return. The State of Kansas law is: Same Sex Couples may not file a joint return and they may not file as Married Filing Separate, which leaves filing as two single individuals or one single and one as Head of Household if they have a dependent that qualifies them for that status. There is a Kansas Allocation of Income Worksheet to help with preparing the two individual returns.

If you are preparing state tax returns other than Kansas, you will need to check that state's filing requirements. These vary from state to state. The following states have similar filing requirements as Kansas: Alabama, Georgia, Kentucky, Louisiana, Michigan, Nebraska, North Dakota, and Ohio. There are currently 35 states and the District of Columbia that accepts same sex married joint returns.

Although this is not our typical tax return, we challenge you as tax professionals to become educated on these types of returns. Hopefully this article is a springboard for you to begin that learning process. Please feel free to contact me with any questions you might encounter when preparing Same Sex Couple Tax Returns. My contact information is listed on the last page of the newsletter. As you know, this issue is still being played out, as we expect further rulings in the coming months. Stay tuned for updates!

Important Dates to Remember for 2015:

WHAT	DATES	WHERE
KS NATP BOD Mtg	6/20/2015	R & J Salina Tax Service-Salina, KS
NATP Nat'l Conference	7/20-23/2015	Hilton New Orleans-Riverside, LA
KS NATP BOD Mtg	08/08/2015	R & J Salina Tax Service-Salina, KS
KS NATP BOD Mtg	10/25/2015	DoubleTree Hotel-Wichita, KS
IRS Symposium	08/20/2015	JCCC-Overland Park, KS
IRS Symposium	09/17/2015	WSU-Small Bus. Dev. Ctr.-Wichita, KS
KS NATP Annual Mtg	10/26/2015	Hilton DoubleTree-Wichita, KS
NATP Essential & Beyond	10/27-28/2015	Hilton DoubleTree-Wichita, KS
NATP Essential & Beyond	11/9-10/2015	DoubleTree Hotel-Overland Park, KS
KS NATP Fall Seminar	11/11/2015	DoubleTree Hotel-Overland Park, KS
KS NATP Western Seminar	12/08/2015	Sternberg Museum-Hays, KS

EDUCATIONAL

SEMINARS



MEETINGS



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

MEET OUR STAKEHOLDER LIAISON TAX SPECIALIST

Eden Simpson works for the IRS in the Small Business/Self Employed Division in Stakeholder Liaison – Field for the Central Area.



Eden became a Stakeholder Liaison Tax Specialist in September 2014. Anita Douglas previously held this position. Before taking this job, Eden worked almost 10 years in SB/SE (Small Business/Self-Employed) Field Collection. She was a field Revenue Officer and also accepted several extended detail opportunities to act as a field Revenue Officer group manager during this time.

Prior to her duties in SB/SE Collection, Eden worked at the Kansas City Missouri Campus. She held positions in the following departments: Document Perfection (Processing), Underreporter, Substitute For Return, Service Center Collection, Accounts Management and ACS (Automated Collection Service).

The skills and expertise Eden has gained throughout her 25-year IRS career has given her knowledge of policies, procedures and work processes within the IRS.

BECOME A CHAPTER VOLUNTEER-Types of Chapter Meetings

(From the NATP 2015 Chapter Leadership Manual)

There are four general types of meetings carried on by a Chapter. You won't have to go to all of these, but you should be familiar with what they are. You are likely to come across all of them in your experience as a tax professional and Chapter volunteer. In addition, you need to know that some Board and Committee meetings can be done via teleconference for less time and money.

Board Meetings

These meetings entertain directional topics having to do with the Chapter's mission and purpose as well as its current business. They are often reflective, fostering vision and strategy for the benefit of the local membership. Sometimes they are reactive, dealing with crises brought about by emergencies or rapidly changing circumstances. The agenda is usually comprised of reports and recommendations requiring decisions and directives.

Sometimes, projects or the need for information arises. Boards then give assignments to various committees, officers, or other volunteers with varying expertise in the Chapter. These meetings are supposed to focus on the "big picture" for the Chapter and consider directions for its future welfare and prosperity. These meeting goals are sometimes a little harder to achieve when Chapters are smaller or just starting out. In such cases, more time is usually required for current business issues. Even so, small Chapter boards must take adequate time to plan for the future with a view toward increasing membership and resources. Achieving these goals enables a Chapter to go to the "next level."

Committee Meetings

These meetings undertake the detail work of specific Board goals and objectives. Let's take the Nominations Committee as an example. When the Board assigns this committee the task of nominating individuals to run for Board terms, the work is done by the committee in another meeting apart from the Board. The committee entertains names, reviews and performs due diligence on suggestions, assigns individuals to call nominees to see if they'll run and develops the slate for report to the Board. The committee saves all that time and effort in the Board meeting. When the committee finishes its work, the committee chairman issues its report and recommendation to the Board at the next Board meeting. Then the Board acts upon it.

The work done by a committee will depend upon the nature of the committee. We reviewed the different types of committees previously. There may also be an "ad hoc" committee that's assigned a very specific project. Once the project is complete, there is no further need for the committee until another project or problem arises. For example, the Board may appoint an "ad hoc" committee to look into why the Chapter isn't retaining its

members. The committee would meet independent of the Board, decide on its methodology to investigate the problem, assign appropriate portions of it to individual committee members (phone calling, surveying, etc.), gather the resulting information and report back to the Board with its recommendation. The Board would then act upon it. Committee meetings can happen infrequently or they can be regularly scheduled as would be the case for a Government Relations Committee. Government work is always ongoing.

Education Meetings

Education meetings need careful committee planning and organization. These meetings are designed to educate the Chapter members on a variety of topics selected by the education committee or the Board (if there is no committee). The topics range from state and local tax issues, approved federal tax issues, practice development issues, ethics, etc. Chapters are required to hold at least one of these meetings during the year, and they usually do it in conjunction with the Chapter's annual meeting. Many Chapters hold more education meetings throughout the year. These meetings are promoted in the Chapter newsletter, at Chapter meetings and through mailings of brochures. Board or committee members arrange for CPE credits (as needed), hotel accommodations, speakers, presentation equipment, meals, snacks, and sometimes a social function to provide camaraderie and networking opportunities for the membership. To simplify registration for these events, this service is now available from NATP.

The Annual Membership Meeting

In most respects, this meeting will resemble a Board meeting in that the Board President will preside over it and Chapter officers will participate. As the title implies, it only happens once a year. It's one of the most important meetings of the Chapter because it's where the membership also participates and gives voice to their concerns and desires. Members elect the Board of Directors at this meeting, usually from a slate of nominees sent ahead of time to the membership. Nominations may also come from the floor, however. The Board will provide time to the floor and give members an opportunity to raise concerns, praise the Chapter or criticize it (constructively!). The meetings are lively and provide an excellent opportunity for members to interact and become involved in their Chapter.

The Board often schedules an education meeting to coincide with this meeting in order to get the most benefit out of the time away from the office and get as many members interested in coming as possible. It is at this meeting that the members indicate to the Board how they should cast the Chapter vote in electing the National Board of Directors as well. NATP is a member organization, driven by members for their benefit. This meeting provides members their voting franchise in lending their influence to the direction and future of NATP. As soon as you know the date or location of your upcoming annual meeting, please post this information on your Chapter Compliance Dashboard

Stand up to fake debt collectors

April 10, 2015

by Lisa Lake, Consumer Education Specialist, FTC

The caller is irate, intimidating and — despite the foul language — sounds convincing. He says you must make good on a payday loan or your wages will be garnished. If you applied for a payday loan before, you might start questioning your memory: “Did I miss a payment? The caller has my information, so this must be legit...”

The last thing you need is a short paycheck — especially if you’re already in a bind. So you pay. Thing is, you don’t owe them a dime. It’s a scam.

The FTC’s and the Illinois Attorney General’s complaint against K.I.P., LLC, Charles Dickey and Chantelle Dickey is the latest effort to stop scammers from trying to collect fake debts from consumers. According to the complaint, callers threatened to garnish wages, and they offered to accept, or “settle the debt,” for significantly less than the amount allegedly owed. In addition, the caller didn’t give the person any proof of the debt — even when asked. But the calls were so convincing that many consumers actually made payments — even though they didn’t owe.

Here are a few tips for standing up to these scammers:

- Ask the caller for his name, company, street address, and telephone number. Tell the caller you won’t discuss any debt until you get a written “validation notice.” If the caller refuses, don’t pay.
- Put your request in writing. The Fair Debt Collection Practices Act (FDCPA) requires any debt collector to stop calling if you ask in writing. Of course, if the debt is real, sending such a letter does not get rid of the debt, but it should stop the contact.
- Don’t give or confirm any personal, financial, or other sensitive information.
- Contact your creditor. If a debt is legitimate — but you think the collector isn’t — contact the company to which you owe the money.
- Report the call. File a complaint with the FTC and your state Attorney General’s office with information about suspicious callers.

Kansas



National Association
of Tax Professionals

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There have been many KS Chapter-NATP members that have attended the NATP National Convention during the past 5 years. Were you one of them?

2010	Austin, TX	16 members
2011	St. Louis, MO	14 members
2012	Baltimore, MD	06 members
2013	Phoenix, AZ	15 members
2014	Orlando, FL	10 members
2015	New Orleans, LA	TBA

Member Get a Member

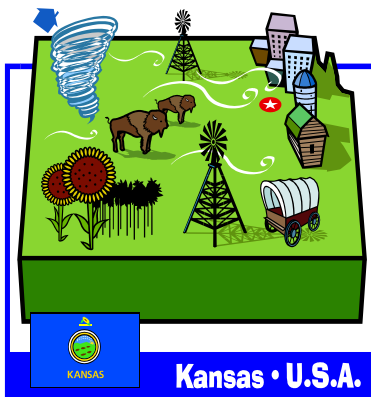
Do you know someone who might be interested in NATP and all the benefits for members?

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.

Budding Authors Welcome!!!

**GLAD EVERYONE
MADE IT
THROUGH
ANOTHER TAX
SEASON!!!**



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Committee Chairs

Janet Cowick – Professional Standards

Peggy Beasterfield– Govt. Relations

Jim Cain– Convention

Tim Cain– Regional, Govt. Relations

Nolin Christensen– Bylaws

Mary Giesler-Membership, Scholarship, Education

Terri Ryman-Newsletter

Officers/ Board Members