

Kansas



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# The Informer

## *The President's Message*

Hello Kansas NATP Chapter & friends:

I trust that this message reaches you largely relieved of a load of extended tax returns. Now we focus on the constant effort to become more knowledgeable of tax laws & regulations so that clients benefit from our knowledge of tax options &/or planning opportunities to arrive at accurate & correct tax returns. Often we are doing this work for clients that neither have the knowledge, technology, inclination, desire, etc. to address all the complexities of filing their tax returns. Thus we have the opportunity to create value for clients as Charles Koch explains in his new book, Good Profit.

Hopefully you are taking advantage of the education opportunities available through the National Association of Tax Professionals (NATP), i.e. Kansas Chapter Seminars in Wichita, Overland Park & Hays, as well as National presented 1040 update workshops & Forums, various Webinars, publications & tax research. With all of these options, you can tailor the education to meet your expanding needs. I was able to attend one of the Final 1040 & 1041 seminars that Steve

O'Rourke was the presenter. Very good seminar. Learning what you don't know or getting a reminder can make an important difference. It is great to be able to ask questions at these events with a smaller setting.

If you have trouble with the registration process or online services, feel free to call and ask the National staff (800-558-3402) or Kansas Board Members & Officers for help in finding what you need. KS-NATP tax seminars still available: the Fall Seminar November 11 at the Double-Tree in Overland Park and the Western KS Seminar in Hays at the Sternberg Museum on December 8. You can register online for these events. These events provide the opportunity to get State (KS & MO) updates (no CPE) as well as Federal sessions for CPE. If you attended either of the KS NATP/IRS Symposiums you have seen the exceptional abilities of our KS-NATP presenters that presented topics important for your operations this coming tax session. There is still the NATP 1040 Update workshops to be held Nov. 9 & 10, the two days leading up to the Fall Seminar in Overland Park.



*From the Sunflower State.*

As previously mentioned, KS-NATP is considering options for bringing National level presenters to our area, let us know what topics are of particular importance to you. Because of the poor economy, aging practitioners at many of our offices, the relentless barrages of tax scams & ID Theft, it essential to be even more efficient and capable as professional tax practitioners. I encourage you to attend the available education events and to network with other practitioners to learn how they handle their operations and difficult tax situations. Be a mentor to each other.

Best Wishes for the Holidays and the Upcoming Tax Season!

Tim Cain, President of KS NATP

# KS NATP Seminar Track 2: Tax Basics Review

By: Aimee Koch - Professional Tax & Accounting

My name is Aimee Koch. I have worked under Sara Wright at Professional Tax and Accounting Services since January 2011. During my time here, Sara has taught me the basics of taxes so that I can be knowledgeable when talking with our clients – knowing when a 1099 should be received, or what form is needed for different items. Over the years, Sara and I have discussed furthering my education through training seminars. I was so happy when I saw the program guide to the Kansas NATP seminar and that there was a basic tax prep course offered; I immediately rushed into Sara's office asking to go!

I attended the NATP seminar Track 2, Tax Basics. Having never prepared a tax return myself, I felt this was a great way to begin learning more about the 1040 form. The speakers, Tim Graham and Mary Giesler, were very informed on the topic and kept our group engaged. They were constantly throwing out questions, or scenarios to us, and kept the topic interesting. I feel the class sessions were kept basic enough that someone who has never prepared a return could grasp the concepts and follow along, but still got into a bit more intermediate topics for those who have been preparing returns for years. The group was small, about 10 people, and had a wide range of preparer experience, from novices to some who have prepared taxes for 15 or more years. Those with many years of experience helped create situations where a deduction or credit may apply- it gave me the "real world" picture of the words on the page. The instructors each took a portion of the 1040 form and broke it down line by line.

One interesting tidbit I learned was the Presidential Election Campaign Fund, not only provides funds for this campaign, but a portion is also used to help pay for pediatric medical research, additionally checking this box does not change the refund or amount due. Because there were two separate tracks being presented, we were often moving back and forth between rooms, which I think helped break up the day because you weren't sitting in the same place all day listening to someone talk.

Overall, I enjoyed my experience at the NATP seminar, I received lots of information, a delicious lunch and snacks throughout the day. I feel like I have only scratched the surface of taxes. I have attended other seminars/workshops put on by other companies but mostly felt like I was attending a sales pitch all day rather than gaining information. NATP had information available for non-members but did not push joining, nor did they spend much time at all selling the benefits of joining—their focus was the education itself. I will definitely be keeping an eye out for more NATP seminars to attend.

## *Important Dates to Remember for 2015:*

WHAT	DATES	WHERE
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. We are planning to have door prizes

## **It's Here! ACA Resource for Applicable Large Employer**

To help you access important information about the Affordable Care Act quickly and efficiently, the IRS created the [ACA Information Center for Applicable Large Employers](http://www.irs.gov/aca) on IRS.gov/aca at this URL: <http://www.irs.gov/Affordable-Care-Act/Employers/ACA-Information-Center-for-Applicable-Large-Employers-ALEs>.

There are several provisions of the health care law that apply only to applicable large employers. The new ALE information Center on the IRS website is your first stop to find resources that will help you determine if these regulations apply to you and how to follow the new law.

For the first time, applicable large employers have requirements for reporting information to their employees and the IRS about the health care coverage that they offer. We know there is a lot of information available to employers about the health care law and these new reporting requirements. The new [ACA Information Center for Applicable Large Employers](http://www.irs.gov/aca) is where you can go to get official guidance straight from the IRS. We encourage you to check out this new resource and to return frequently for the latest news and updates.



Some of the KS NATP Members at the IRS Symposium

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## So·cial me·di·a, by Leahann Snow

Oxford Dictionaries defines social media as, “websites and applications that enable users to create and share content or to participate in social networking”.

25 years ago this one-woman show needed to figure out how to stay up on current events with other tax pros like myself. I didn’t have an office filled with peers, mentors, or experienced veterans. I did not fit in with the larger firm crowd. I found my comradery in NATP and in later years with our local chapter. I want to share this commodity with you using social media. (Com·mod·i·ty: a useful or valuable thing.)

The term “social media” seems obscure but the definition adds perspective and that is what the Kansas Chapter of NATP wants to do with you, to share information and to network with you. A synopsis of options is listed below. After all, we are all in this together right?

□ **Chapter website ( [www.ksnatp.com](http://www.ksnatp.com)):** This is your chapter’s website. Officers, board members and committees are listed here, as well as contact information. You can email the board members your inquiries, comments, suggestions, or concerns. The email is monitored by a board member so type away and let us know what you are thinking about content, seminars and other information dealing with Kansas taxation. The site is fairly new but you can find useful information on education, important dates, state tax info, membership and more.

□ **Chapter webpage (<http://www.natptax.com/Chapters/Pages/KansasChapter.aspx>):** Specifically, this will link you to our chapter webpage on NATP’s website. It is a place for members and nonmembers to find information on upcoming meetings and seminars, just like our chapter’s website. But this page has a discussion board with a board member monitor. This is where the networking comes in. Do you have a specific state tax issue, or have you experienced an unusual circumstance with a state tax form or instructions after a tax law change and want to see if your peers are having the same concerns? Do you have a border state question or concern? Just click on “Start a New Discussion” and then “Add Alert” so that you will know when someone has responded to the discussion.

□ **Newsletters:** Your board sends out at least 4 newsletters per year with a note from your chapter president and other insightful information. You can see prior issues on either the website or webpage, so there is no excuse for missing an issue.

□ **Chapter News:** This email communication, sent from NATP directly to your inbox twice per month, is a short, sweet and to the point, weekly communication designed to give you news you can use immediately in your practice. We alert you to upcoming chapter events, as well as to small business seminars and workshops at local colleges or universities that you or your clients might be interested in. You will find timely links to tax law changes, issues, and articles about Kansas in the news. When space allows we also try to include news from the border states as well.

Betty White once said, “We didn’t have Facebook in my day, we had a phonebook but you wouldn’t waste an afternoon on it”. We aren’t on Facebook (NATP is, but not our chapter) and we aren’t “on the twitter” (to quote Betty White again), at least not yet. All jokes aside, if twitter and, or Facebook is an important communication tool for you, contact us and let us know. We are working to try to reach out to you in as many ways as we know how. And, now you know how to share information with us. Give us a shout out, share something with us and let us know you are out there. We are listening.

# Tax Preparer Guide to Identity Theft

(From [www.irs.gov](http://www.irs.gov) Publication 5199 Catalog Number 67469V)

## What is tax-related identity theft?

Tax-related identity theft occurs when someone uses a stolen Social Security number to file a tax return claiming a fraudulent refund. Thieves also may use stolen Employer Identification Numbers to create false Forms W-2 to support refund fraud schemes.

## Warning signs for individual clients:

Your client's SSN has been comprised, putting them at risk.

- A return is rejected; IRS reject codes indicate the taxpayer's SSN already has been used.
- Your client notices activity on or receives IRS notices regarding a tax return after all tax issues have been resolved, refund paid or account balances have been paid.
- An IRS notice indicates your client received wages from an employer unknown to them.

**Remember:** You must have a power of attorney on file and authenticate your identity before an IRS customer service representative can provide you with any taxpayer information.

## Warning signs for business clients:

- Your client's return is accepted as an amended return, but the taxpayer has not filed a return for that year.
- Your client receives IRS notices about fictitious employees.
- Your client notices activity related to or receives IRS notices regarding a defunct, closed or dormant business after all account balances have been paid.

Tax preparers also can become targets of criminals. Remember to follow the security guidelines outlined in Publication 1345. Online providers who experience a data breach must contact the IRS within one business day.

## Assisting victims of identity theft:

The Federal Trade Commission, the lead federal agency for identity theft, recommends these steps:

1. File a report with local police
2. Report identity theft to the FTC at [www.identitytheft.gov](http://www.identitytheft.gov) or the FTC Identity Theft Hotline at 1-877-438-4338 or TTY at 1-866-653-4261.
3. Contact one of the major credit bureaus to place a fraud alert on your records:
  - [www.Equifax.com](http://www.Equifax.com) 1-800-525-6285
  - [www.Experian.com](http://www.Experian.com) 1-888-397-3742
  - [www.TransUnion.com](http://www.TransUnion.com) 1-800-680-7289
4. Close any accounts opened fraudulently.

## IRS victim assistance:

In addition to the FTC recommendations, you should take these steps if clients' SSNs are compromised and they suspect or know they are victims of tax-related identity theft:

- Immediately call the contact number if your client receives an IRS notice.
- Complete Form 14039, Identity Theft Affidavit, if your client's SSN has been compromised. This form allows the IRS to put an indicator on the client's tax records for questionable activity.
- Clients should continue to file returns and pay taxes, even if it must be done by paper, while the case is being researched.
- If you previously contacted the IRS and did not have a resolution, call the Identity Protection Specialized Unit toll free 1-800-908-4490.
- Be aware that the nature of these cases is complex.

# Kansas



National Association  
of Tax Professionals

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# "Here to Serve"

## Odd Kansas Laws

(from [dumblaws.com](http://dumblaws.com))

Rabbits may not be shot from motorboats.

Hitting a vending machine that stole your money is illegal in Derby, KS.

In Lawrence, KS all cars entering the city limits must first sound their horn to warn the horses of their arrival.

Topeka, KS has a law prohibiting anyone from singing the alphabet on the streets at night.

Pedestrians crossing the highways at night must wear tail lights.

No one may catch fish with his bare hands.

If two trains meet on the same track, neither shall proceed until the other has passed.

In Salina, it is against the law to leave your car running unattended.

It is against the law in Topeka, KS to spit on the sidewalks.

### **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. When they join...you win!!



## Attention:

We are seeking a few individuals that might be interested in writing to the newsletter. If you are interested please contact Terri Ryman via phone (620) 697-2422 or email [tryman@elkhart.com](mailto:tryman@elkhart.com).

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**Tim Cain**– Regional, Govt. Relations

**Nolin Christensen**– Bylaws

**Mary Giesler**–Membership, Scholarship, Education

**Terri Ryman**–Newsletter

**Susan Fesler**– Nominating