Many members are receiving letters from NYS concerning required education and/or testing. These rules become effective 2015.

Currently, NYS will provide this education themselves utilizing webinars as well as live education. There are no plans to allow stakeholders, such as NY NATP, to offer the required education. In our upcoming Essential Seminar, we will provide any updates or additional information that may be issued. In addition, speakers from NYS DTF will present information on the education requirement and other administrative changes.

Below is the most recent announcement from NYS on this matter:

**New York State Tax Return Preparer Continuing Education Requirements**

All commercial preparers who will prepare New York State personal income tax returns **must** complete continuing education requirements. Your status as a personal income tax preparer will be reflected on your registration certificate.
New York State Tax Return Preparer Continuing Education Requirements

Are you a commercial preparer?

You are a commercial tax return preparer if you were:

- paid to prepare ten or more New York State tax returns during 2014 and expect to be paid to prepare at least one return in 2015, or
- paid to prepare fewer than ten New York State tax returns during 2014 and expect to be paid to prepare ten or more returns in 2015.

If you are not a commercial preparer, but wish to have your registration certificate reflect that you prepare personal income tax returns, you may voluntarily complete these continuing education requirements.

How many hours of continuing education coursework are you required to take?

- If you are a commercial preparer who prepared ten or more New York State personal income tax returns during each of the past three years, you must take four hours of continuing education coursework by the end of December 2015.
- If you are a commercial preparer who prepared fewer than ten New York State personal income tax returns during each of the past three years, you must take:
  - 16 hours of continuing education coursework by the end of December 2015, and
  - four hours of continuing education coursework each year after that.

You will receive further information in the Fall about how you can sign up for the required courses.

Information concerning the Preparer Regulations issued in December of 2013 can be found at http://www.tax.ny.gov/tp/reg/fact_sheet.pdf

NY NATP Education is Going Green!

NY NATP Education Committee voted in June to go green and offer our texts electronically. After you register, you will get a link to the texts as soon as they become available. In exchange for “giving up” a printed text, we will offer lunch to all attendees this season. It is part of our long range plan to continue to offer lunch as long as the electronic books are in place. For those wishing for a printed version, we are passing along our cost to produce which is currently $20 each copy.
President’s Message

Fall is in the air and I am very excited about the fantastic lineup of seminars we have planned. In addition to the educational offerings, our annual meeting will be held on October 17 in Hauppauge at the UPSKY Long Island Hotel.

I look forward to seeing you there and sharing ideas on how we can support each other as we navigate the ever changing world of tax preparation. If you have ever thought about contributing to the future success of our organization and profession, this fall is the time to reach out to the chapter leaders you will see at the seminars to learn about opportunities within NATP.

It was great seeing many of you in Orlando at the NATP National Conference. I want to thank all of the members who helped with the Chapter Showcase and contributed to the success of the annual charity event. There is tremendous strength in numbers and I am so thankful to be associated with this group of dedicated professionals.

Warmest Regards,
Nick Kounios

Annual Meeting Friday, October 17, 2014!

Our Chapter Annual Meeting will be held at lunchtime during the Essential Annual Seminar at the **UPSKY Long Island Hotel in Hauppauge (Eastern LI)**! Lunch will be provided to those in attendance.

**Keynote Speaker:** Camille Siano Enders, NYS DTF Deputy Commissioner and Director, Bureau of Conciliation & Mediation Services

The Chapter has arranged for a special room rate of $129/night. Call (877)736-4313 and mention NYNATP.
News from your State & Federal Governments
By Edward L. Arcara, CPA
Government Liaison, Board of Directors NY NATP

FEDERAL

New IRS Filing Season Program Unveiled for Tax Return Preparers
The Internal Revenue Service announced guidance outlining a new voluntary program designed to encourage education and filing season readiness for paid tax return preparers. The Annual Filing Season Program will allow unenrolled return preparers to obtain a record of completion when they voluntarily complete a required amount of continuing education (CE), including a course in basic tax filing issues and updates, ethics and other federal tax law courses. Tax return preparers who elect to participate in the program and receive a record of completion from the IRS will be included in a database on IRS.gov that will be available by January 2015 to help taxpayers determine return preparer qualifications. More information is available on IRS.gov by searching Fact Sheet-2014-8 and Revenue Procedure 2014-42.

IRS Announces ITIN Policy Change
Individual Taxpayer Identification Numbers (ITINs) will expire if not used on a federal income tax return for any year during a period of five consecutive years. That is, the IRS will not deactivate an ITIN that has been used on at least one tax return in the past five years. The new policy applies to any ITIN, regardless of when it was issued. Under the old policy ITINs issued after Jan. 1, 2013 would have automatically expired after five years, even if used properly and regularly by taxpayers. To give all interested parties time to adjust and allow the IRS to reprogram its systems, the IRS will not begin deactivating ITINs until 2016. To keep current on ITIN issues, search “ITIN” on IRS.gov.

IRS Fights Fraud with New Direct Deposit Limits
In an effort to combat fraud and identity theft, new IRS procedures effective January 2015 will limit the number of refunds electronically deposited into a single financial account or pre-paid debit card to three. The fourth and subsequent refunds automatically will convert to a paper refund check and be mailed to the taxpayer. Taxpayers also will receive a notice informing them that the account has exceeded the direct deposit limits and that they will receive a paper refund check in approximately four weeks if there are no other issues with the return. The new limitation also will protect taxpayers from preparers who obtain payment for their tax preparation services by depositing part or all of their clients’ refunds into the preparers’ own bank accounts. For additional information, search “Direct Deposit Limits” on IRS.gov.

Ongoing Tax Scams
Thieves don’t stop victimizing unsuspecting taxpayers with their scams after April 15. Identity theft, phone and phishing scams happen year-round.

Revised Circular 230
Treasury Department Circular No. 230 (6-2014) is now available.

Guidance on H-2A Visa Holders
News from your State & Federal Governments

By Edward L. Arcara, CPA
Government Liaison, Board of Directors NY NATP

NEW YORK

Final State Administrative Regulations

New York City Amends Rules on Income, Expense Reports From Income-Producing Property
The New York City Department of Finance has amended rules on annual income and expense statements filed by owners of income-producing property to move the deadline for the statements from September 1 to June 1, authorize the commissioner to extend the deadline by up to 60 days in some circumstances, and modify provisions on claims for exclusion.

State Announcements and News Releases

New York AG, Topline Appliances Reach $1.56 Million Settlement in False Claims Act Suit
New York Attorney General Eric Schneiderman (D) has announced that Topline Appliance Center, which sold appliances to New York customers from its New Jersey stores, has agreed to pay New York $1.56 million to settle a whistleblower suit alleging the company knowingly failed to collect and pay New York sales taxes and corporate franchise taxes.

State Court Opinions

New York Appellate Division Rejects Property Classification Challenge
The New York Supreme Court, Appellate Division, rejected a residential property tax classification challenge because the plaintiffs mischaracterized their challenge as a method of assessment claim, when it was actually an over-assessment claim, and failed to exhaust all administrative remedies prior to bringing a challenge in court.

Other State Documents

New York Tax Department Explains Exemption Form for Racehorse Purchases
The New York State Department of Taxation and Finance has explained that taxpayers may use the exemption certificate for the purchase of a racehorse to purchase thoroughbred or standardbred racehorses registered with one of several specified associations and purchased with the intent of entering the horse in a racing event.

New York Tax Department Reports $67 Billion Collected in Fiscal 2014
The New York State Department of Taxation and Finance has released its annual statistical report on state tax collections, reporting that in fiscal 2014, the department collected $66.9 billion from state taxes and fees, with the state's personal income tax accounting for 64.3 percent of collections.

State Announcements and News Releases

New York Expands Tax Enforcement Program in 12 Counties
New York Gov. Andrew Cuomo (D) has announced that the state will commit an additional $860,700 to combat tax evasion under the Crimes Against Revenue Program, increasing enforcement funds for six counties and adding six new counties to the program.

New York Tax Department Explains Live Performances Exemption Form
The New York State Department of Taxation and Finance has provided general information on the exempt purchase certificate for some property and services used in live dramatic and musical arts performances.

New York Tax Department Issues Guidance on Exemption Form for Tractors, Semitrailers
The New York State Department of Taxation and Finance has provided general guidance on the exemption certificate for tractors, trailers, semitrailers, and omnibuses; explained which vehicles and services can be purchased exempt from sales tax; how to use the certificate; and penalties that may be imposed for misuse of the certificate.
Ethics Central

By Kathryn M. Keane, EA
Vice President, NY Chapter

We have not carried an Ethics Central article in a while and the time just seemed right! Are you on FaceBook? Are you a participant in a tax preparer group on FaceBook?

While these groups are great to exchange ideas and thoughts, there is a potential for a significant problem. Section 7216 of the Internal Revenue Code prohibits tax professionals from using a taxpayer’s information or disclosing non-public information about a client. Over the past few months, we have noticed group posters offering surprisingly detailed information about clients. One post said “My client owns the biggest bakery in town”. Well how hard would it be to figure out who that person is?

Be careful when posting. Watch that you share only the tax matter and no identifying information. While most of these groups are closed and require a “Nomination” to join, others are open to anyone who asks to join. The old wives’ tale of “an ounce of prevention is worth a pound of cure” is so true in today’s social media environment!

If you have an idea for future Ethics articles, please send them to Chris Parisi at info@macanta.com.

Family Tax Relief Credit

The family tax relief credit is a $350 payment to certain middle-income New Yorkers.

In the Fall of 2014, the Tax Department will automatically mail checks to eligible taxpayers. If they are eligible for the credit, they do not have to apply. If you think your client is eligible, but they do not receive a check, they will be able to have their case reviewed.

Eligibility requirements
Taxpayers are entitled to this credit for 2014 if, on their 2012 return, they:

- were a resident of New York State for the entire year,
- claimed at least one child under age 17 as a dependent,
- had New York State adjusted gross income (line 33 of your Form IT-201) between $40,000 & $300,000, and
- had a New York State liability after credits that is zero or greater.

How to claim the credit
- If you filed a 2012 return and meet the four eligibility requirements above, you do not need to do anything to receive your 2014 credit. The Tax Department will be mailing checks to eligible taxpayers in late September 2014.
- In 2015 and 2016, taxpayers will claim the credit when they file their income tax returns. Eligibility for those years will be based on the return you file.

If you do not receive a check
- If you do not receive a check, please review your 2012 return to make sure you meet the eligibility requirements listed above. Allow until mid-October for the check to reach you.
- If you still feel you are eligible, you will be able to apply to have your return reviewed for eligibility. Our online application for having your eligibility reviewed will be ready in early October 2014. This is the quickest and easiest way to apply.
Fall Series begins October 16!

The Essential Annual Seminar topics include:

**Ethics:** This session reviews the rules that tax return preparers must follow including ethical issues they may encounter. Distinguish between an un-enrolled tax return preparer’s limited right to practice vs. other Circular 230 practitioners. We will examine various penalties that can be assessed on a tax return preparer and how to avoid them.

**HSAs & HRAs:** As health insurance costs continue to rise individuals are looking for alternatives to traditional insurance plans as a way to control those costs. This seminar examines the tax rules for health savings accounts (HSAs) and health reimbursement accounts (HRAs).

**When Clients Move:** As our population ages and our economy pushes older workers out of the workplace many clients find themselves leaving their careers sooner than planned. This seminar examines the post-employment income such former employees encounter such as stock options, buy outs, severance and unpaid retirement plan loans in a multi-state environment.

**NYS Update:** This session focuses on the latest from Albany including any new tax legislation, advisories and memos and addresses any recent changes and trends in New York State tax law.

**NYS DTF:** A representative from the NYS Department of Taxation and Finance will discuss recent issues facing NYS. *(No federal CEs offered for this portion.)*

Beyond the 201 topics include:

**The Basics of Basis:** When buying or selling assets, the basis of those items is critical to the future calculation of capital recovery, gain or loss realization and recognition, and depreciation. This seminar provides the tools to determine an asset’s initial basis and adjustments to that basis. Assets discussed are tangible and intangible property including real and personal property, stocks, bonds and mutual funds as well as partnership and S corporation interests.

**Net Operating Losses:** The goal of every business is to make a profit but losses still occur. It is critical to know the provisions under Section 172, Net Operating Loss Deduction, because tax professionals increasingly find themselves working with clients who are incurring net operation losses (NOLs). Without a basic understanding of NOLs tax professionals may not provide their clients with the best possible tax outcome. This seminar is designed to enhance the tax professional’s understanding of NOLs and how to use them effectively.

**New York State Sales & Use Tax:** An overview of New York State sales and use tax for both individual taxpayers as well as the small business taxpayer.
Fall Series begins October 16th!

The Comprehensive IT201/203:
This is the sixth year for this popular course. Materials are updated to current law. This is the perfect course for office staff, new preparers or experienced preparers wanting a complete review of the New York personal income tax return. Learn what your software program doesn’t do for you!

**Lunch is now included in all seminars!**

For more information and to register for classes, Please see the date listing and registration form below!

Purchasing Quick Reference Guides?

Will you be buying a Quickfinder or Tax Book Reference guide for the coming season? We all use these guides and the New York Chapter receives a donation for each book ordered when you use the special code assigned to NATP.

Quickfinder Reference Guides Code Q680
Tax Book Reference Guides Code 445

Where can you buy these guides?
- Order from the NATP Tax Store. Go to www.natptax.com. Follow the links for the reference book you would like to purchase where you will find downloadable order forms you can print complete and submit.
- Call NATP, 800-558-3402, ext. 3 and a member services rep will take your order.
- Order from the flyers sent directly to you from the publishers of the guides. Please be sure to put our code on these direct mail order forms or we won’t get credit.

The NY Chapter THANKS YOU FOR YOUR SUPPORT!!
### 2014 Essential NY Chapter Annual Seminar

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<td><strong>Instructors:</strong> Mike Novick, EA, Esq, Matt Hall, CPA</td>
<td>UPSKY Long Island Hotel (631) 231-1100 110 Motor Pkwy, Hauppauge, NY 11788 <strong>Annual Meeting</strong></td>
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<td><strong>Instructors:</strong> Karl Herba, EA, Matt Hall, CPA, George Powers, EA</td>
<td>Century House (518) 785-0931 997 New Loudon Rd, Latham, NY 12110</td>
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<td><strong>Instructors:</strong> Kathryn Keane, EA, Mike Novick, EA, Esq.</td>
<td>Holiday Inn Midtown (212)634-4329 440 West 57th St, New York, NY 10019</td>
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<td><strong>Wednesday</strong></td>
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<td><strong>Instructors:</strong> Sally Fahey, EA, Ed Arcara, CPA</td>
<td>Ramada Syracuse (315) 457-8670 1305 Buckley Rd, Syracuse, NY 13212</td>
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<td><strong>Instructors:</strong> Sally Fahey, EA, Ed Arcara, CPA</td>
<td>Hilton Garden Inn Airport (716) 565-0040 4201 Genesee St, Cheektowaga, NY 14225</td>
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<td><strong>Saturday</strong></td>
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<td><strong>Instructors:</strong> Kathryn Keane, EA, Rick Rottkamp, EA</td>
<td>Holiday Inn (516) 997-5000 369 Old Country Rd, Carle Place, NY 11514</td>
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<td><strong>Monday</strong></td>
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<td><strong>Instructors:</strong> Mike Novick, EA, Esq, Nick Kounios, EA</td>
<td>Residence Inn by Marriott (914) 476-4600 7 Executive Blvd, Yonkers, NY 10701</td>
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<td>Hampton Inn (845) 344-3400 20 Crystal Run Crossing, Middletown, NY 10941</td>
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<td><strong>Instructors:</strong> Rick Rottkamp, EA Nick Kounios, EA</td>
<td>Hunter's Steak and Ale House (718) 238-8899 9404 4th Ave, Brooklyn, NY 11209</td>
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<td><strong>Instructors:</strong> Sally Fahey, EA, Ed Arcara, CPA</td>
<td>RIT Inn (585) 359-1800 5257 W Henrietta Rd, Rochester, NY 14602</td>
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<td><strong>Monday</strong></td>
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<td><strong>Instructors:</strong> Rick Rottkamp, EA Nick Kounios, EA</td>
<td>Best Western Rockville Center (516) 678-1300 173 Sunrise Hwy, Rockville Center, NY 11570</td>
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### 2014 Beyond the 201

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### 2014 Comprehensive IT-201/203

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REGISTRATION FORM
Seminar Pricing – Includes Lunch:

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<td>Non Member after 9/29</td>
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*Annual Meeting: Fri 10/17/14 Eastern LI

Our Chapter Annual Meeting will be held at lunchtime and lunch will be provided to those in attendance.

Keynote Speaker: Camille Siano Enders, NYS DTF Deputy Commissioner and Director, Bureau of Conciliation & Mediation Services

NY NATP is going green! Textbooks will be available electronically with no extra charge. Instructions will be provided. **There is an additional charge of $20 for each printed copy.**

- Lunch provided at all seminars…see below for special dietary needs.
- All topics will explore applicable NYS tax relevance

CE Breakdown:

**Essential Annual Seminar:** 6 CE Circ. 230 preparers/8 CE NYS CPAs

- Ethics: SC1N9-E-00010-14-I (2 CE - Ethics)
- HRA & HSAs: SC1N9-T-00011-14-I (2 CE-Federal Taxation)
- When Clients Move: SC1N9-T-00013-14-I (2 CE-Federal Taxation)
- NYS Update (2 CE NYS CPAs only)
- NYS DTF (0 CE)

**Beyond the 201:** 6 CE Circ. 230 preparer/8 CE NYS CPAs

- Basics of Basis: SC1N9-T-00009-14-I (4 CE)
- Net Operating Losses: SC1N9-T-00012-14-I (2 CE)
- NYS Sales and Use Tax (2 CE NYS CPAs only)

**Comprehensive IT-201/203:** 0 CE-Circular 230 preparers; 8 CE NYS CPAs Sponsor # 592

NATP Member? Yes / No Member # ___________________________ PTIN ___________________________

Designation: EA CPA CFP Other

Name: ___________________________ Company Name: ___________________________

Street: ___________________________ City, State, Zip: ___________________________

Email: ___________________________ Phone: ___________________________

Seminar(s) Attending

Essential Annual Seminar date/location: ___________________________ Fee: $ ___________________________ Printed book: $ ___________________________

Beyond the 201 date/location: ___________________________ Fee: $ ___________________________ Printed book: $ ___________________________

Comprehensive 201 date/location: ___________________________ Fee: $ ___________________________ Printed book: $ ___________________________

Attending 2 days? Subtract $10:

Attending 3 days? Subtract $20:

TOTAL DUE: $ ___________________________

PAYMENT: Check Enclosed/VISA/MasterCard/AMEX

Name on card: ___________________________

Credit Card Number: ___________________________

Exp. Date: ___________________________ CCV Code: ___________________________

Signature: ___________________________

Special Dietary Needs? Please circle if applicable: Kosher Vegetarian Halal

Refund Policy: NY NATP will retain a $25 administrative fee for cancellation prior to 7 days of seminar. NO REFUND will be given for cancellations within 7 days of seminar.

Mail or Fax this page to: NY Chapter NATP, 1129 Front Street, Binghamton, NY 13905 * 607-723-1022

Registration 7:30 am * Seminar 8am – 5pm * Lunch provided at all Seminars *

Questions: nynatpstateoffice@att.net or 607-772-2000