Are You Registered for the 2015 NAEA National Conference?

Register for the [2015 NAEA National Conference](#) today! Only a few spaces are left in NTPI Level 2 and the Graduate Level on Representation. Please don't delay and miss out on the tax education event of the year!

LEGISLATIVE NEWS

**A Little Less Talk and a Lot More Action**

With apologies to [Toby Keith](#) (and to readers for the big ‘90s hair), in the past few weeks we've seen both talk and action from the Hill. Starting with the action, both chambers passed trade bills, which hit the President's desk just before the holiday weekend. The Trade Priorities and Accountability Act includes a provision that allows federal law enforcement officers, firefighters, air traffic controllers, and customs and border
protection officers to make penalty-free withdrawals from government retirement accounts at age 50 (instead of age 55). The Trade Preferences Extension Act includes provisions affecting child tax credits, education tax breaks, and information returns. Take a deeper dive here.

Meanwhile, the Senate Finance Committee released what were at least in certain quarters long-awaited tax reform reports. The five reports were produced by bipartisan working groups and focused on the individual income tax; business income tax; savings and investment; international taxation; and community development and infrastructure. E@lert would like to turn cartwheels (though candidly our cartwheel days are well behind us), but candidly the reports are underwhelming and we waved the white flag midway through the individual report. But don't just take E@lert's word for it; here's the always readable Howard Gleckman at Forbes: tax reform is hard.

And ending on a high (or at least higher) note, both chambers are talking about extenders (and it's not even November yet). Rumor has it that the Senate Finance Committee might mark up a two-year extenders package within the next week or two. Senate action may look a lot like the EXPIRE Act, which then-Chairman Ron Wyden was able to move out of the committee in mid-2014. Meanwhile, Paul Ryan spoke at a POLITICO breakfast saying publicly that he would like to move "quickly" on extenders. More specifically, he said "We want to do this early; I would love nothing more than to come back from the August recess with a plan in place to enact in September." Aside from Mr. Ryan characterizing September 2015 as "early," we are completely on board (and continue to advocate for prompt action on extenders during every Hill meeting we have).

A Perfect 10

With two new cosponsors (Peter King of New York and Patrick Tiberi of Ohio), the EA Credential Act (HR 828) now has ten cosponsors! Your GR team continues to walk the Hill in search of even more support.

Obergefell v. Hodges

The U.S. Supreme Court handed down its decision as we went to press on June 26th, so we'll hit the topic lightly given that readers have had two weeks to consider the decision. In Obergefell the Court affirmed a Constitutional right to same-sex marriage, which requires all states to issue marriage licenses to same sex couples and to recognize same-sex marriages validly performed in other jurisdictions.

We raise the issue here because of the tax implications, which may be significant, depending on the facts and circumstances. Ashlea Ebeling provides an overview in Forbes. Paul Caron's TaxProf Blog provides more lawyerly advice. The most pressing issue for EAs is consideration of amending prior year returns (not always an easy decision given that
are now conveniently available online amendments restart the statute of limitations) and managing current year returns that are on extension.

NAEA appreciates the support of its sponsors:

GUIDANCE

Notice

In Notice 2015-43, IRS provides interim guidance on the application of the Affordable Care Act to expatriate health plans (EHPs), expatriate health insurance issuers, and employers in their capacities as plan sponsors of EHPs pursuant to the Expatriate Health Coverage Clarification Act.

STATE NEWS

Statehouse Roundup

In this week's edition of state tax news updates, E@lert will cover the latest tax treatment of same-sex marriages in four states that have responded to the SCOTUS ruling in Obergefell v. Hodges, new tax changes in Maine following the enactment of one of the latest state budget bills, and a newly-enacted Vermont tax bill which updates the state's IRC conformity date.

- After the U.S. Supreme Court issued its June 29 opinion on Obergefell v. Hodges, at least four states have issued statements or guidance on the tax treatment of same-sex marriages. These four states include Kansas, Louisiana, Michigan, and Nebraska.
- On June 30, the Maine Legislature overrode Gov. Paul LePage's (R) veto of the state budget bill. Among other tax changes, the act:
  - Creates three personal income tax brackets that will be implemented in 2016 (5.8%, 6.75% and 7.15%). This update will change the current 6.5 percent and 7.95 percent tax bracket structure. The 7.15 percent bracket will increase in the 2017 tax year, but the rates will remain unchanged.
  - Excludes military retirement benefits from Maine taxable income.
  - Repeals the deduction for contributions made to IRC §529 college tuition plans.
  - Converts the EITC to a refundable credit for tax years beginning after 2015.
  - Provides that the state child care credit be made refundable to only resident taxpayers.
  - Repeals the deduction for long-term care insurance premiums paid by the taxpayer.

Additional changes made to certain credits, standard deductions and itemized deductions can be found in a CCH summary of the state budget's provisions.
On June 11, Vermont Gov. Peter Shumlin (D) signed into law a bill that - among other changes - conforms the state's personal and corporate income tax laws to the IRC for the 2014 tax year.

PUBLIC AWARENESS

Check out two new videos from NAEA President Terry Durkin, EA! She speaks on becoming an EA and the value of attending the 2015 NAEA National Conference.

Abby Redux! Be sure to look for "Dear Abby" in your newspaper and online on July 13, when Abby refers a writer to an enrolled agent to solve the reader's tax problems. She also sends readers to the NAEA website to find one!

Dave Du Val, EA, published the article "How to Help Your Client With A Speeded-Up Audit" in Financial Advisor Magazine.

Frank St. Onge, EA, spoke with Liz Weston of Reuters about "Three Retirement Loopholes that Seem Likely to Close." In addition to Reuters, this column was carried by Yahoo Finance, The Fiscal Times, Philly Voice, ETF.com, TIME Magazine, and on many other websites.

"Understanding the Basis of Rental Property" is the latest column by Tracy Bunner, EA, for the Standard-Examiner.


"Dealing with the Expanding Medical Marijuana Industry" was written for Bluffton Today by Ed Loughrey, EA.

"Recent Court Decision Could Affect Your Tax Filing" was written by Jerry Gaddis for The Keynoter.

The Credit.com article Steve DeFilippis, EA was quoted in has been picked up by Fox Business. Glad to see that this story, which does a great job defining enrolled agent, is making the rounds and reaching a larger audience!

A Message from the Social Media Task Force
Help raise awareness of NAEA by using the Twitter hashtag #NAEAatIRSForums when you're at the IRS Nationwide Tax Forums. Make sure you're following us - @Tax_Experts.
Everything but the Kitchen Sink

Since last we spoke two weeks ago, much has happened: the BBC has unveiled the trailer for *Season 9 of Dr. Who* (which premieres September 19th on BBC America); calorie counters will have to wait until 2016 for an FDA requirement for restaurants and other establishments to display prominently calorie labels (whew - E@lert didn't really need to know how many calories were in last night's calzone); new bubble wrap will no longer pop when you squeeze it; and that OPM hack that used to be estimated at four million people is now believed to be 21.5 million (and OPM Chief Katherine Archuleta has resigned).

On top of that, we also have these tax-related items - pulled especially for America's tax experts.

- This TIGTA report (testimony from March 2015) provides interesting detail on the two popular tax-related scams, one related to lottery winnings and the other to a telephone call demanding immediate payment of a purported tax debt. Note the bottom of page 4, which provides bullet points on what IRS will NEVER do (this might be suitable for a reminder e-mail to your clients).
- Speaking of tax scams and ID theft, here's a link to IRS' IP PIN program, which is available to taxpayers in Florida, Georgia, and DC.
- Ashlea Ebeling at *Forbes* has an article on IRS' $388M win in its ongoing dispute with the estate of Michigan billionaire Bill Davidson. She also include two interesting links, one on the portability of a deceased spouse's unused exclusion (DSUE) amount and the other an interactive map suggesting where not to die in 2015.
- Two pieces on medical marijuana, the sale of which is potentially a huge issue for EAs:
  - *Washington Post* reports Washington state hauled in $70M in taxes (E@lert found the other numbers in the article stunning as well) and
  - *The Tax Adviser* takes on marijuana sales, deductible expenses, and Section 280E.
  - Ways and Means ranking member Sander Levin announced he would run for reelection, ending speculation that the 83-year-old Dem would retire after 17 terms.
  - And speaking of tax writers, Louisiana Ways and Means member and EA Credential Bill lead Charles Boustany (R) may run for Senate in 2016.
  - Have you ever wondered why property taxes are so popular?
  - Only the hard core tax dorks need read on: here's a one-minute video that explains BEPS, the base erosion and profit shifting project that at least in part is driving international tax reform.
  - Add this IRS site to your favorites: a page dedicated to explaining dozens and dozens of IRS notices and letters, just updated yesterday!
Reminder: IRS provides EAs with the ability to access a "Returns Filed per PTIN" function on their online PTIN accounts. We provided detailed instructions in the May 29th issue of E@lert.

IRS is providing detailed information on ACA provisions affecting small employers.

Karen Hawkins may be turning in her badge as she leaves her IRS post today, but she will be providing keynote remarks at NAEA's National Tax Practice Institute. We wish her well and invite members to join us in Las Vegas for her keynote address on August 2nd (and the rest of the amazing three day education extravaganza).

Quote

"It has been my experience that folks who have no vices have very few virtues."

--Abraham Lincoln (1809-1865), American president

ASSOCIATION NEWS

Executive Search Firm Selected
On July 7, NAEA's executive committee interviewed three finalist search firms as approved by the NAEA Board of Directors. Sterling Martin Associates, a leading executive search firm, was chosen to head up the search for NAEA's next executive vice president. We will continue to keep you updated on the progress of this important effort.

E@lert Dark Next Week
E@lert will be on hiatus next week due to staff travel. Mom would say it's a good idea for you to stop reading and go outside and get some sun, anyway. Look for your favorite tax e-newsletter back in your inbox on July 24.

Sign up for the Pearls of Wisdom Auction!
NAEA is celebrating the 30th anniversary of NTPI with an auction to benefit the Education Foundation at the 2015 NAEA Conference in Las Vegas. Join us August 2 from 7-9 p.m. for an evening of food, festivities, and fundraising. It's a great way to kick off NTPI's 30th year! All proceeds go directly to NAEA's Education Foundation. Tickets are $150, which includes dinner, cocktails, and an evening of celebration and fun! If you have not already registered for the conference, you can sign-up when you do - otherwise, please give NAEA's Education Department a call at 202.822.6232. You can ask to speak to Alex Rosen at extension 111. Or, email him at ARosen@naea.org.

If you or your affiliate is interested in donating an item to be auctioned, please let us know. Items can be anything from tickets to a show or a fabulous vacation, to dinner and a movie or a gift basket representing your home state! Be creative - the sky's the limit when it comes to donations. To donate an item or register for this exciting event, please contact Alex Rosen (see above).
Prefer to Earn CE from Home this Summer?
If circumstances don't permit you to attend the national conference in Las Vegas, you can still earn CE from NAEA without leaving home! Watch your mailbox for the July/August 2015 issue of the EA Journal - it offers a taste of some of the sessions at the national conference, and by taking a test on the material, you can earn 4 CE credits. Members can log in to www.naea.org and access the test form online. The online test is graded immediately and a certificate of completion is emailed directly to you - all very convenient!

DC Kicks off the Tax Forums
IRS kicked off its first Tax Forum of the summer at National Harbor, MD, just south of DC, and our wonderful NAEA volunteers were there, welcoming members and encouraging others to join. Thank you to all who volunteered! The Forums are a great opportunity to educate non-EAs about IRS' highest credential and tell non-members about the value of NAEA.
Many thanks to volunteers Conrad Mangapit, EA, Debra Istre, EA, and Denise Perry, EA for their work at the NAEA booth! Conrad and Debra are pictured above.

Get ready for More Valuable Information on the ACA!
Panelists Ben Tallman, EA, and Phyllis Jo Kubey, EA, will join Verlinda Paul, director, IRS Earned Income Tax Credit Program, and Martin L Pippins, director, Customer Service and Stakeholder Relations, Affordable Care Act Office, for “Tax Talk Today” on July 14 at 2 p.m. ET. The show is “ACA and Healthcare Update - Impact of Taxes on Health Care.”

NAEA Discount Code for the IRS Nationwide Tax Forums
2015NAEA-$10$ is the discount code for NAEA members registering for this summer's IRS Tax Forums.

Here's where and when you'll find them:
National Harbor, MD (DC area)  July 7-9  
Denver, CO  July 28-30  
San Diego, CA  August 11-13  
Atlanta, GA  August 25-27  
Orlando, FL  September 1-3  

Register and find more information at [www.irntaxforum.com](http://www.irntaxforum.com). If you're coming, please be sure to stop by the NAEA booth in the exhibit hall and say hello! We love to see our members!

The MNSEA Board of Directors stand with NAEA's interim EVP John Fiegel, CAE, at the close of the 2015 MNSEA Annual Conference.

**JOB OPPORTUNITIES**

**London Office Seeking EA**

Position available for EA in a busy small London UK office handling international tax. You should already be in London to apply. Have at least two of the following four competency areas:

(1) 1040 tax returns,
(2) CCH ProSystem fx,
(3) US corporate, partnership, and/or trust returns and/or
(4) Expatriate US tax (forms 2555, 1116, 8621, & interaction between US and UK).

Provide the number of returns (by type, 1040, 1120, 5471, etc.) prepared annually and the number over the course of the past ten years. Reply to [2015opening@BritishAmericanTax.com](mailto:2015opening@BritishAmericanTax.com) and visit [www.BritishAmericanTax.com](http://www.BritishAmericanTax.com)
Tropeano & McGrady is Seeking an Experienced Tax Preparer/Accountant

Tropeano & McGrady, PC, located in Whitehouse Station, NJ is seeking an experienced Tax Preparer/Accountant.

Responsibilities for this position include income tax preparation and financial reporting for individuals, corporations and partnerships. Must be able to assist with payroll, sales tax filings and reconciling quarterly/year end information.

The candidate must exhibit: strong client relationship skills; verbal and written communication skills; problem solving ability; technical proficiency; detail oriented; and self-motivated.

Compensation will be based upon experience and qualifications. Must have the ability to work additional hours during tax season. References will be required.

Job Requirements
* 3 to 5 years income tax preparation and accounting experience in a professional environment.
* Bachelor's degree or equivalent related experience.
* PTIN is required. Enrolled Agent is a plus.
* Experience preparing individual and business tax returns, including the ability to make journal entries and close trial balances.
* Manage due dates for client work.
* Strong organizational and computer skills.
* Strong client relationship skills.
* Clear communication skills.
* Problem solving ability.
* Must be able to work independently and, maintain productivity, accuracy and confidentiality.
* Experience with MS Office (Word & Excel at a minimum).
* Experience with accounting and tax software; Ultra Tax, and QuickBooks a plus.

If you are interested in this opportunity, please forward your resume to marybeth@tropeanomcgrady.com.

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