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President’s Message-

I hope you all have had a nice holiday season and spent lots of time with your family and friends. The time we spend with our family and friends during the holidays are even more precious to tax preparers because we know we won’t be spend much time with them starting January 1st (105 days until tax season is over……but who is counting).

I want to mention something that is very special to me and the Board of Directors during this time of year when giving is so important. The Chapter invited Freedom Honor Flight to participate in our Community Betterment program that we held at our Annual Fall Conference. Because of the generosity of those who attended the event we were able to raise and donate to Freedom Honor Flight $2,190! That allows 4+ veterans to take a trip to Washington DC and be honored for their service to our country. I would like to again thank all of you that attended and donated to this amazing organization.

The Wisconsin Chapter has some changes to keep your eye on in 2014. You will be able to register for our Live Educational Events by either going to www.natptax.com , clicking on the Chapter tab, then clicking on Wisconsin and finally clicking on the Education tab. We will also continue to provide you with paper registrations in our quarterly Newsletters that you will mail into the National office. The Board of Directors feel this will make registration easier and remove some of the confusions we currently run into. If you have questions please feel free to contact the Board of Directors.

The Wisconsin Chapter will again offer three Live Educational Events in 2014. Our Spring Seminar will be in Fond du Lac on June 13th at the Holiday Inn, Farm Seminar will be in Neenah on October 17th at the Best Western Bridgewood Resort and finally the Fall Conference & Annual Meeting will be November 6th and 7th in Oconomowoc at the Olympia Resort. Be sure to be checking Chapter Weekly, the Quarterly Chapter Newsletters and the National website under the Chapter tab for registration to these great events. Also keep an eye out for a “special event” the Chapter has in the works. Because of the attendance of our members at all the Live Educational events we have been providing, the Board of Directors wants to give back and say thank you for supporting our Chapter and NATP. Once this “special Live Educational event” is approved and the exact date is set for the Fall of 2014, we will let you know. I know it sounds silly I can’t tell you exactly what or where yet, but our friends at the IRS do not allow Continuing Education providers to release event information until it is all approved. So again be on the look-out for this 2014 event!!

Finally, my time on the Board of Directors comes to end. I have been on the Board of Directors since 2010. I served as the Educational Chairman in 2010-2012. I was the Vice-President of the Chapter for 2011-2012 and served as the Chapter President in 2013. I never really knew what I was getting into when I decided to run for the Board. But let me tell you, it is the most rewarding decision I have made to date. I have gotten to know some amazing people that have made my life and professional career a whole lot better. I have made
contacts with WI DOR reps and IRS reps that are invaluable. You get to meet and network with people you would normally never talk to if you just attended an educational seminar. Networking is so essential to our profession. Networking allows you to see how others run their business, talk over tax questions and topics and the list goes on. If you have ever considered running for the Board of Directors, it will be a choice you will never regret.

Thank you Board of Directors, Steve Schultz at the National Office, all the great Members of NATP and especially Barb S, Jan A, Julie Q, Tina H, and Mark M.

Sincerely,

Bradley A Droste, EA
President, WI Chapter of NATP

Wisconsin Tax News

Same Sex Couples - Common Questions
Taken from WDOR Website update 11/1/13
The Wisconsin Department of Revenue has posted Common Questions relating to Wisconsin's tax treatment of same-sex couples This can be found at http://www.revenue.wi.gov/faqs/ise/samesex.html. An article was previously published describing the difference between Wisconsin tax treatment and Federal tax treatment of same-sex couples as a result of a difference in Wisconsin law and IRS Revenue Ruling

New Pre-Refund Process To Protect Wisconsin Citizens From Identity Theft
Taken from WDOR Oct 2013 Tax Bulletin
Beginning in January 2014, the Wisconsin Department of Revenue (DOR) will implement a process to protect Wisconsin citizens from identity theft and combat the loss of taxpayer dollars to identity theft using nationwide sources and analytics, the DOR will select certain individual income tax returns for identity verification. Those selected will be sent a letter asking them to take an identity verification quiz. They will be able to take the quiz online or over the telephone. Their refund request will be processed only after they pass the identity quiz. If a person is not able to pass the quiz, they will be asked to provide documentation to prove their identity. Through this new process, the DOR hopes to protect Wisconsin citizens and save taxpayer dollars from being issued to fraudsters.

Wage And Information Return Reporting Requirements Changed
Taken from WDOR website
Beginning in January 2014, employers and other persons who make payments that must be reported on federal Forms W-2, 1099-R or 1099-MISC must also submit these forms to the department regardless of whether Wisconsin tax has been withheld.

Previously, the department waived this reporting requirement if there was no Wisconsin tax withheld and Forms W-2, 1099-MISC, 1099-R were sent to the IRS/SSA.

Payers who did not withhold income tax during the year are not required to register for a Wisconsin withholding number to submit wage and information returns. Specific reporting information will be provided in Publication 117, Guide to Wisconsin Wage Statements and Information Returns.
Homestead Credit Training Webinar

Join the Wisconsin Department of Revenue as they host a Homestead Credit webinar for Practitioners on Tuesday, January 7 from 9:30 to 10:30 a.m.

This webinar will discuss a variety of topics, including:

- Determining if your client qualifies for the Homestead Credit
- Deciding what schedule to use
- Understanding the Rent Certificate
- Knowing what to submit with a W-RA, and ways to submit a W-RA
- Learning about the most common errors we see with the filing of this credit
- Checking on refunds
- Finding resources available to you
- Updates on two new tax laws from Act 20 that impact Homestead Credit
- Updates on new pre-refund process to protect Wisconsin citizens from identity theft

To register for this upcoming webinar please visit the following web address: http://www.revenue.wi.gov/training/homecrtraining.pdf.

Wisconsin Department of Revenue to Host My Tax Account Webinar

Are you a My Tax Account user? Join the Wisconsin Department of Revenue for a My Tax Account training webinar. They are offering the same webinar on two days, Wednesday, January 8 and January 15, 2014, from 9:30 to 11:30 a.m.

In this webinar, they will review a variety of topics, including:

- Login into My Tax Account
- Updating profile information
- Updating business information
- Ceasing accounts
- Filing a Withholding Deposit Report Form WT-6
- Filing an Annual Reconciliation Form WT-7
- Filing W-2s
- Filing a Sales and Use Tax Return Form ST-12
- Request an extension and much more

Space is limited - visit the website's Training Page to register now.

Wisconsin Sales Tax News

Occasional sale exemption for nonprofit Organizations

WDOR has put out a Fact Sheet 2106, regarding OCCASIONAL SALE EXEMPTION FOR NONPROFIT ORGANIZATIONS. This is a fact sheet that summarizes key information in Publication 206 on whether a nonprofit organization qualifies for exemption on its sales of taxable products or services.
HANGING HOLIDAY LIGHTS  
Taken from WDOR December issue of Sales & Use Tax Report

The service of hanging someone else's holiday lights and/or decorations is a taxable service.  
(Section 77.52(2)(a)10., Wis. Stats.)

When a company owns the holiday lights and/or decorations and provides, sets up, and takes the holiday lights and/or decorations down (but does not operate the holiday lights and/or decorations), the company is renting the holiday lights and/or decorations to its customer. The fact that the company may replace light bulbs when needed does not change this tax treatment. The charge for the rental of the holiday lights and/or decorations is taxable. If the company makes no use of the holiday lights and/or decorations other than to rent them to customers for a fee, the company may purchase them without tax for resale.

SNOW REMOVAL SERVICES  
Taken from WDOR December issue of Sales & Use Tax Report

The sale of snow removal services is not taxable. Snow removal services are not among the taxable services provided in sec. 77.52(2)(a), Wis. Stats. (2011-12). A seller's charge for snowplowing or sanding and salting roads, sidewalks, or parking lots is not subject to sales tax. The service provider is the consumer of any property that it transfers to its customers with such services and is liable for sales or use tax on its purchase of such property.

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Mark Your Calendars NOW

Spring 2014 Seminar
June 13th
Holiday Inn, Fond du Lac, WI
Speaker: Susan Scioli, EA
Topics: Injured/Innocent Spouse, Offers in Compromise & Earned Income Tax Credit Compliance

Farm Tax Seminar
October 17th
Best Western Bridgewood Resort Hotel & Conference Center
Speakers: Les Marti, EA and Brad Droste, EA

IMPORTANT REMINDER

Seminar attendees, please bring your PTIN. We are now required to have that number to credit your PTIN account for the CPE credits earned.
NATP SCHOLARSHIP FUND

Scholarship Committee

Are you a member of NATP and a Wisconsin resident? Are you thinking about taking the enrolled agent exam? Need help with the material? If you take the enrolled agent live course through NATP you will be eligible to apply for a scholarship. The Wisconsin Chapter of NATP is offering a $350 scholarship. I would encourage anybody thinking about taking the enrolled agent exam and also taking the NATP live course to apply for the scholarship. The application is on NATP website under Wisconsin.

The 2013 Annual Conference proved once again to be entertaining and educational! Thank you Wisconsin for a great year......Looking forward to 2014!

Welcome to the following new 2014 board members; Jann Kostecke, CPA, Julie Kendhammer, Mary Lloyd Jones and Jenny Stroetz.
2013 WI Chapter of NATP Board Members Listing

**President** – Barb Steponkus, EA  
**Vice President** – Vickie Zukaitis  
**Secretary** - Janet Jentsch  
**Treasurer** - Joann Olson, EA

**Region 1**  
JoAnn Olson, EA (2015)  
Julie Kendhammer (Director at Large, 2016)

**Region 2**  
Linda Lueck, EA (2014)  
Barbara Steponkus, EA (2014)

**Region 3**  
Jenny Stroetz (2016)  
Mark Konkel, CPA (2014 At large)

**Region 4**  
Mary Lloyd-Jones, EA (Direct At Large, 2015)  
Jann Kostecke, CPA (2016)

**Region 5**  
Janet Jentsch (2016)  
Sharon Hafemann (Director at Large, 2015)

**Region 6**  
Frank Becerra (2014)

**Committee Members**  
Brad Droste, EA  
Joel Lemanski  
Carol Huf  
Julie Quinn, EA

**Newsletter Coordinator:**  
Tina Heinrich  
W3615 Highway 50 Lake Geneva, WI 53147  
Phone: 262-248-9037  
Email: abctina@sbcglobal.net

**Board Meetings**

**2014 ~**

Jun 12, 2014 ~ Holiday Inn, Fond du Lac, WI 3pm-6pm  
Aug 1, 2014-NATP National Office, Greenville, WI 10am-3pm  
Nov 5, 2014-Olympia Resort, Oconomowoc, WI 3pm-6pm
HELP WANTED:

Experienced Tax Preparer for growing multi-office tax service. Accounting background a plus. Great opportunity for either seasonal or year around, depending on qualifications.
Send Resume to: TNT Tax and Accounting
211 2nd St
Reedsburg, WI 53959
Attn: Mike

Services Offered:

BASE® wants to handle your HRA administration and provide you with:
- $224 fee for your clients to enroll in BASE® HRA
- Increase your business revenue with compensation
- No contracts to sign
- Live telephone support for you and your clients

Contact Stacey Davis at 1-888-386-9680, ext. 207 to see how BASE® could benefit you and your clients with additional savings while increasing your bottom line!
The WI NATP Newsletter is published four times a year. When considering an entry for the newsletter, please be aware of the following deadline cut offs for getting in your articles or classifieds:

Advertising Rates:
**Classified Ad** - $10 per forty Words ($10 minimum) Standard text at 12-14 font size. 50 cents per additional word after forty. 20% Discount for WI NATP Members

**Business Card Size Ad**: (2”x3.5”) Horizontal or vertical placement  
$40 Each Placement ($10 discount if paid in full for a whole year of placement)  
50% Discount for WI NATP Members

**Quarter Page Size Ad**: $80 Each Placement ($10 Discount if paid in full for a whole year of placement)  
50% Discount for WI NATP Members

**Half Page Size Ad**: $140.00 Each Placement ($10 Discount if paid in full for a whole year of placement)  
50% Discount for WI NATP Members

** Add a photograph to any ad for an additional $3 charge**

**To place an ad**: Contact Tina Heinrich by Email at abctina@sbcglobal.net or phone at 262-248-9037