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| YC:\Users\The Boyce's\AppData\Local\Microsoft\Windows\INetCache\Content.Word\New-Hampshire-Chapter-Logo-White-Bkgd.jpg |  | |  | | --- | | **Upcoming Seminars** | | Oct. 26, 2017  Dec. 7, 2017 | |
|  |  |  |
| **NATP – the organization for tax professionals WEBSITE: natptax.com** |  | **NH Website: NHNATP.com** |

**Carol’s Comments**

**A message from our President**

It is incredible to think that we are already half way yhrough the year and before we know it, we will be preparing to launch in to another tax season! At this time, we still face uncertainties as to what that tax season will look like. Will we have a new tax bill before the end of the year? Will the tax provisions of the Affordable Care Act be repealed? Just a reminder that NATP is a wonderful resource to keep us informed of any changes to legislation. At [www.natptax.com](http://www.natptax.com), you can click on the Tax Knowledge tab and you will find a link to Tax Act Summaries. Should any legislation become law, the NATP staff in Appleton, WI will have an easy-to-read summary available for us at this site.

I am eagerly anticipating the NATP National Conference in Washington, DC August 7-10. This will be my 5th National Conference. For me, the quality of education and the networking time with fellow tax professionals continue to make me a better tax professional. On Sunday August 6, I will be attending the President’s Meeting where I look forward to getting to know the presidents of other NATP Chapters. I look forward to exchanging information with them about what works for our NH Chapter and learning what they do in their chapters. Maybe I will come back with new ideas to make our NH Chapter even better! **If you plan to attend the National Conference, please send me an email to let me know. We would love to be able to get together for dinner one evening with everyone from NH.**

Just a reminder - we will have education events on October 26, 2017 and December 7, 2017. We are still finalizing speakers for these events, so watch your email for Chapter News for information on these later this summer. You can also check our website at NHNATP.COM.

Our October meeting will also be our annual meeting and new board members will be elected. I believe most of our board members with terms expiring in 2017 will be running for re-election. However, several board members with terms expiring in 2018 and 2019 have already indicated it will be their last term. To ease the transition, we are proposing to temporarily increase the size of our board this year to allow some new board members the opportunity to work along with some of our very experienced board members for a year or two. If you are interested in serving on the board, please send me an email. I would be happy to talk to you to let you know what is involved in being a member of the NH Board.

I hope you all continue to enjoy your summer.

Carol Romeril, EA

President NH NATP

carol@romeriltax.com



***THE NUMBERS ARE IN…….***

Special thanks to Stephanie Sinclair, one of our NH NATP Board members, for compiling the results of the May 25, 2017 seminar evaluations.

All of the 5 segments scored 90%, or better, in the 4-5 categories. I have to admit, the seminar was fantastic! And that Kelly Lent-Paul – wasn’t she great?

But, yes, there were a few comments about the facilities (too cold) and the handout materials. Please let someone from the Board (we all wear ID tags) know if you are uncomfortable. Again, remember you are free to print out your own materials, come with them on your tablet or laptop, or purchase them by letting us know in advance.

We plan these education seminars with the membership in mind. We want to meet your needs. We are pleased to know of your overwhelmingly positive response to our most recent seminar. Kudos to John Serrecchia, EA and Sol Asmar, EA, our education co-chairs, for a fantastic job!

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***MAY 25TH 50/50 RAFFLE*………….**

And the winner is……Anna Houde of Somersworth, NH. She won $135, which she immediately turned back to the chapter. In the end, Anna’s winnings combined with the Chapter portion allowed the Chapter to donate $300 to the NH Food Bank. A copy of their “Thank You” letter is up on our website – NHNATP.COM – for you to see. Check it out! Thank you, Anna!

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***MEMBERSHIP BENEFITS……***

Stephanie Sinclair and Shirley Perry, two of the Directors on our Board, want to remind members the benefits of membership.

\* **Reduced price on education**-the NH Chapter 3 seminars per year, plus online training, workshops, self-study and tax forums offered at reduced fees to members.

**\* Federal Tax Research**-one yearly free answer to a tax question, and reduced fees on all other answers.

\* **Do-It-Yourself Research**-members can find answers on the NATP website.

\* **Tax Store**-member only discounts on tax office supplies and reference guides.

\***TAXPRO Weekly Email**-summarizes the latest tax news and offers thought- provoking questions with the “Did You Know” segment.

**\* TAXPRO Monthly Newsletter**-contains specific topics, how to articles, government news, and a feature article for new preparers.

**\* TAXPRO Journal**-wide range of topics with in-depth analysis on the issues affecting you and your clients.

**\* EA Designation**-members receive a free Part I Self Study Course and additional materials to help them pass the EA exam.

\* **Fee Study**-only members have access to the NATP Fee Study guide to help you evaluate your fee structure.

These are just some of the benefits of membership in NATP. We encourage you to become a member today! And, if you are already a member, we encourage you to talk to a colleague about becoming a member.

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***IRS’ NEW W-2 VERIFICATION….***

In an article in ***Tax Pro Today*** on April 26, 2017 by Michael Cohn, the IRS revealed that the new W-2 verification didn’t go completely smoothly this past tax season, but that it did hold promise for combating identity theft and tax fraud.

The PATH Act of 2015 required employers to submit W-2s to the Social Security Administration by January 31, 2017, giving the IRS extra time to verify wage and withholding information before issuing tax refunds.

As of February 17, 2017, the IRS received more than 214 million W-2 forms, representing a 125% increase over the previous year.

In addition, taxpayers claiming EITC or ACTC had their refunds held until February 15, 2017.

According to the report, the IRS verified W-2 data on 6.6 million returns before February 15, 2017 that did not claim EITC or ACTC. However, the IRS couldn’t verify information on 12.3 million tax returns (over 58%) with refunds claiming EITC or ACTC because not all the W-2 data was available.

The IRS cited a few issues that contributed to the delays in the availability of W-2 data. The IRS processes W-2 electronic data on a weekly basis rather than when it is received due to its aging computer systems. That results in a lag between the time the IRS has the data and can use it. On top of that, some employers applied for, and were granted, a 30 day extension to file W-2s. Some employers file W-2s on paper, which takes longer to process. The GAO also noted that the IRS experienced two brief electronic filing interruptions during the filing season.

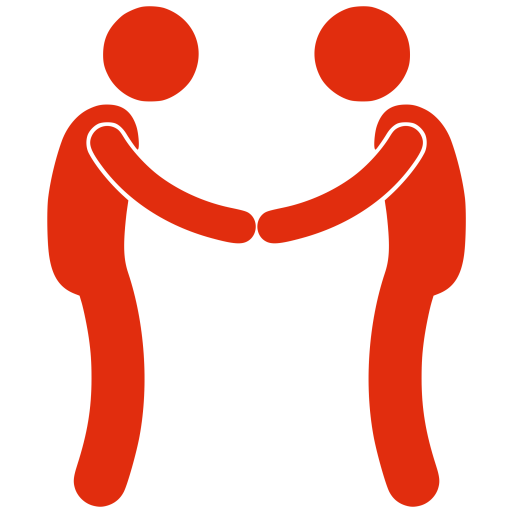
Despite all of this, the IRS Commissioner stated that “it was the smoothest filing season of his tenure”. As of April 14, 2017, the IRS had received 118.4 million returns and issued over 87 million refunds totaling more than $246 billion. The average refund was approximately $2,800.



**Highlights from the June 2017 IRS Stakeholder Liaison Virtual Meeting for Massachusetts & New Hampshire from your President, Carol Romeril, EA.**

* ***The IRS*** would like to remind you of the 2017 IRS Nationwide Tax Forums. More information can be found at <https://www.irs.gov/tax-professionals/irs-nationwide-tax-forum-information>
* ***Stakeholder Liaison*** provides webinars for tax practitioners these can be found at <https://www.irsvideos.gov/>
* As part of the ***Future State*** initiative continues to improve and expand tax services by adding new features to the tax account tool. <https://www.irs.gov/uac/view-your-tax-account>
* A reminder that if any practitioner experiences a ***data breach*** you must contact the IRS and law enforcement. Note your contact at the IRS would be our IRS stakeholder liaison [Linda.Henson@irs.gov](mailto:Linda.Henson@irs.gov)
* ***Justin McCarty of IRS Identity Theft Protection Strategy and Oversight*** gave a historical overview of identity theft and the IRS’ ongoing efforts to counter this nuisance. More information can be found at <https://www.irs.gov/individuals/protect-your-clients-protect-yourself> . You are also reminded to review and follow Publication 4557 Safeguarding Taxpayer Data.
* ***Frank Torres of Field Examination*** discussed the FY17 Exam Program including Abusive Transactions and Technical Issues, Flow Thru Returns, Offshore Tax Evasion, National Research Program, Preparer Visits, Identity Theft Fast Track Settlement Program and General Audit Information. Revenue Agents are required to initiate contact on newly assigned cases within 30 days.
* ***Scott Stone of Field Collections*** discussed Field Collection priorities and challenges. The proposed increase in the OIC user fee has been suspended and the current fee of $186 will stay in effect until further notice. The user fees for installment agreements changed effective January 1,2017. The most cost effective option for the taxpayer is to set up the payment plan online with automatic withdrawal. IRS personnel are encountering difficulties in the field because of the ongoing concern with impersonation scams. Revenue Officers now carry two forms of id which can be quickly verified by local and state police.
* ***Susan Turner and Bob Allen of the Taxpayer Advocate Services*** spoke about the new Private Debt Collection (PCA) program. Cases in the hands of the Taxpayer Advocate Service will not be referred to PCA. Please review Publication 4518 – What You Can Expect When The IRS Assigns Your Account to a Private Collection.
* ***Susan Gaston Return Preparer Office*** discussed the recent federal court ruling concerning PTIN fees. Non-credentialed return preparers are encouraged to participate in the Annual Filing Season Program or to become an Enrolled Agent. Note more information and education opportunities for both of these programs can be found at [www.natptax.com](http://www.natptax.com)
* Practitioners participating in the virtual meeting expressed concern with the Appeals Phone Surveys.

**Note – if you would like a copy of the Power Point presentations used for this meeting please contact** [**carol@romeriltax.com**](mailto:carol@romeriltax.com) **and she will forward them to you.**



Members of your board at NH NATP participate twice a year in the IRS Practitioner Liaison Meetings and monthly in IMRS (Issue Management Resolution System) calls. IMRS calls are open to everyone. Go to [www.irs.gov](http://www.irs.gov) and enter IMRS in the search box to view previous month’s issues.

[IRS Logo](https://www.irs.gov/)

Top of Form



**Frequently Asked Questions: Deceased Tax Professionals**

**When a tax professional dies, what actions should be taken to close out their IRS authorities? (revised 3/10/17)**

The Return Preparer Office checks the National Accounts Profile (NAP) monthly and changes Preparer Tax Identification Number (PTIN) statuses to “deceased” as appropriate. There is no need to notify the Return Preparer Office when a PTIN holder is deceased.

To close out a deceased tax professional’s Centralized Authorization File (CAF) number, a surviving member of the professional’s firm/business or - in the event of a sole proprietor or single member LLC, the executor of that person’s estate - must send a written request (fax or mail) to the CAF unit identified in the ‘Where to File” chart on Form 2848 and Form 8821 instructions.  Once the CAF function receives the notice of the deceased tax professional in writing, action is taken to mark the CAF # owner as deceased. This action nullifies any and all authorizations listed on the CAF for the decedent.

To close out a deceased tax professional's EIN, follow the directions for [Canceling an EIN - Closing Your Account](https://www.irs.gov/businesses/small-businesses-self-employed/canceling-an-ein-closing-your-account).  For closing out a business filing requirements see [IRS.gov/Businesses/Small-Businesses-&-Self-Employed/Closing-a-Business](https://www.irs.gov/businesses/small-businesses-self-employed/closing-a-business), and for closing out the individual 1040 filing requirements of a decedent see [IRS.gov/Businesses/Small-Businesses-&-Self-Employed/Deceased-Taxpayers-Filing-the-Final-Returns-of-a-Deceased-Taxpayer](https://www.irs.gov/businesses/small-businesses-self-employed/deceased-taxpayers-filing-the-final-returns-of-a-deceased-taxpayer). For information on disclosure or use of taxpayer information upon the death of a tax professional see [IRS.gov/Tax-Professionals/Enrolled-Agents/Information-for-Tax-Professionals](https://www.irs.gov/tax-professionals/enrolled-agents/information-for-tax-professionals).

For e-file provider privileges and an Electronic Filing Identification Number (EFIN), if there are more Principals on the application, they can remove the deceased individual from the application. If the death of this individual changes the structure of the business, the EFIN location must be closed and a new application submitted with the new structure indicated. If the business is a sole-proprietorship with only one person on the application, the fiduciary (personal representative, executor, or estate administrator) can contact e-Help at 866-255-0654 to have the individual removed and the location closed. Documentation proving that the individual is deceased is required.

**What should be done with taxpayer information received from a deceased tax professional? (revised 3/10/17)**

Personal representatives (including executors, administrators, and anyone else appointed or authorized to dispose of the decedent’s property) and heirs of a deceased tax professional, acting for the estate of a deceased tax professional who operate or sell a decedent’s tax return preparation business are subject to the same use and disclosure laws as the decedent. See [Section 7216 Information Center](https://www.irs.gov/tax-professionals/section-7216-information-center) for more information.

Personal representatives and heirs of a deceased tax professional should safeguard any taxpayer information they receive from or in connection with the decedent’s estate. For general guidance on safeguarding taxpayer information, see IRS [Publication 4600](https://www.irs.gov/pub/irs-pdf/p4600.pdf), *Safeguarding Taxpayer Information (Quick Reference Guide for Business)*, and [Publication 4557](https://www.irs.gov/pub/irs-pdf/p4557.pdf), *Safeguarding Taxpayer Data (A Guide for Your Business)*.

For more specific guidance, please consult legal counsel.

**MARK YOUR CALENDARS FOR THE NEXT SEMINAR**

**OCTOBER 26, 2017**

Subject matter and speaker(s) will be sent to you via email later this summer. Watch your inboxes!



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Please keep in mind that we are always looking for good people to help us on the Board. Feel free to talk about your volunteer abilities with one of our Board members at the next seminar, or email [Carol@Romeriltax.com](mailto:Carol@Romeriltax.com). We’d love to have you join us!



**Keep up to date on the happenings of our Chapter by visiting the National and local Chapter Websites frequently:**

[www.natptax.com](http://www.natptax.com) www.nhnatp.com

***That’s it for now, folks!***

**Your Newsletter Editor,**

**Norma Boyce, EA**