



The Accountant

Official Publication

of the North Carolina Society of Accountants

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A Message From The President

Rhonda H. Marsh

The 2004-2005 NCSA Year is off to a great start. Our Vice President, Mr. Wayne Parker, had a successful NCSA Leadership Conference. These conferences require a lot of work and planning. I would like to take this opportunity to express my congratulations on a job well done. There are always people in the background that work hard at events of this nature. I would like to especially thank President Elect Florence Black and her staff for all the hard work in preparing the NCSA Leadership Manuals. For all the State Chapter Officers and Committee members and guests that participated by works or presence, thank you. It takes the effort and co-operation of all for these events to be successful.

Over the past couple of months, I have traveled to several chapter meetings and installed officers at Charlotte, Burlington, Central, Hickory, and Western. It is such a pleasure to travel, go to the chapter meetings to visit with each group, and learn more about them. Thank you for inviting me to be a part of YOUR Chapters and for the fellowship and kindness that you have shown. I look forward to traveling to the other chapters during the year.

There was a great turn out for the joint meeting with Congressman Howard Coble in Greensboro. He is a very delightful person, and it was a pleasure to meet him. The Burlington, Central, and Piedmont Chapters were great hosts, and everyone participated. Thank you for the invitation.

August will bring a new adventure for me. It will be my first experience in attending the NSA National Convention. I look forward to representing the GREAT ASO of NORTH CAROLINA. Thanks to Margie Strider and her sister we have new NC pins to give to the attendees. There will be lots to learn and see.

I am very proud to be serving the North Carolina Society of Accountants this year. Your hopes and concerns are important to me. Thank you for your confidence and support over the next year.



Rhonda H. Marsh

What You Missed

Stephen Metelits, Editor

Those of you who get this issue via e-mail can skip this article. Of course, you knew that already since the on-line version of this article is in violet.

For those of you who get the print version only, here are some of the things you missed from last month's on-line version: *Introduction of A Charity's Guide to Car Donations*, a new IRS publication which we don't have room in this issue to include; announcement of a joint legislative meeting with Central, Burlington, and Piedmont Chapters held in July which appeared in the on-line version before most chapter members got the word; sales tax news from the NC Department of Revenue including an explanation of the new rules for the sales tax holiday; a guest article about sales and use tax compliance which is too long to include in print; notice of the free IRS tax practitioners seminars early enough to actually enroll in them.

To get current information while it remains timely, you need to get e-mail notice with a link to the current issue of *The Accountant*. It is sent to all members who have given our Executive Director their e-mail addresses as soon as the link is available.

More than half our members have e-mail capability. Please join those that are getting the news while it still is new. Send our Executive Director your e-mail address today at candacecansler@directus.net. And visit our excellent web site at www.ncsainc.org.

Chapter News

Hickory

The June meeting was a cookout held at the home of Ken and Colene Cockrell on June 19th at 2:00 PM.

The July 19, 2004, meeting was held at McGuffey's in Hickory with 8 members and 3 guests present. Rhonda Marsh, NCSA President, spoke to the chapter on NCSA-Past, Present & Future. She also installed the new officers for the 2004-2005 year.

The next meeting will be held on August 30, 2004, at Prime Sirloin in Hickory.

Cape Fear

The June Chapter meeting was held at The Barn Restaurant of Fayetteville. Mary Christopher with Edward Jones Investments spoke on Annuities and Long-Term Care. There were 13 members present.

Congratulations to new Cape Fear officers for the 2004-2005 term! They are:

President: Richard Zavesky

Vice President: Glenwood Crocker

Secretary: Cheryl Hudson

Treasurer: Marsha Wheeler

The July meeting was held July 19, 2004, at Gates Four Golf & Country Club. There were 17 members and 5 guests present. David Rollins spoke on Chapter Promotions with emphasis on the chapter cup criteria. Florence Black installed the new officers.

The next meeting will be August 16, 2004, with Glenn Capps as speaker. He will speak on the new changes the Federal Reserve will make and the new imaging of all checks.

Charlotte

Vic Reece spoke at the May meeting of the Charlotte chapter. Mr. Reece discussed the application for NC general contractors

The chapter met on Monday, June 28, at China House Restaurant at 6720 East Independence Boulevard with 15 members and 2 guests. Rhonda Marsh addressed the chapter on NC state matters at the legislative level. She also installed the chapter's new officers:

President: Dottie Hoffman

Vice-President: Mike Angelon

Secretary: Cindy M. Ashley

Treasurer: Hugh Parker

The July meeting will be held on Monday, July 26.

Central

The Central chapter met on Monday, May 24, 2004, at NASCAR Café with 11 members and 1 guest present. Millie Cordero gave a presentation on "Starting a New Business," emphasizing the need for planning for all aspects of the business.

Chapter officers elected for 2004-2005 are:

President: Margie Strider

Vice-President: Andra Angel

Secretary: Wade J. Powell

Treasurer: D. Wayne Franks

The next meeting will be July 26, 2004, at the NASCAR Café in Greensboro. The Honorable Howard Coble, Representative to the U. S. Congress, will address the bill in Congress concerning US House Bill 1182. This meeting is open to everyone with an interest in practitioner registration.

Piedmont

Piedmont Chapter officers for 2004-2005 are:

President: David L. Hooker

Vice-President: Donna Sanders

Secretary: Susan McLean

Treasurer: Joyce Workman

The annual Bingo fund-raiser for scholarship raised \$738.00 and was fun for all who attended. The meeting also included installation of officer for the 2004-2005 year.

The July meeting was held on July 29, at The Golden Corral in High Point. Twenty chapter members and 3 guests attended. Jonetta Appling of the NC Department of Revenue spoke on privilege license requirements and sales tax issues.

Chapter News *(continued from page 2)*

Western

Western Chapter met July 27, 2004, at Ryan's Steakhouse, Biltmore Square Mall in Asheville with 9 members and 4 guests attending. Rhonda Marsh reported on the NCSA Leadership conference and outlined upcoming seminars and events. She also installed officers for the 2004-2005 year:

President: Beth Evans

Vice-President: James Helgreen

Secretary: Wendell Capes

Treasurer: Rodney Guffey

The next meeting will feature a speaker from the NC Department of Revenue discussing 2004 tax changes.

Burlington

The July meeting was a joint meeting with Burlington, Piedmont, and Central Chapters. The Honorable Howard Coble of the Sixth District, House of Representatives, spoke on current issues.

The Central Chapter installed new officers.

The August meeting of the Burlington Chapter will be at the Passion Grill in Burlington.

NEWS IS A FLEETING THING. WE CAN ONLY REPORT WHAT WE ARE TOLD. PLEASE MAKE SURE YOUR CHAPTER IS SHARING WITH *THE ACCOUNTANT*.

Please e-mail information to lsheehan@hci.net or fax to 828-438-8111.

Personal Postings

Pat Pittillo

"Sumertime...and the livin' is easy," says the song from *Porgy and Bess*. Cole Porter must not have been acquainted with accountants. We haven't had an easy day yet! But doesn't this summer produce make living a lot better?...**Denise McBride-Rollins** is having her THIRD stent procedure done on her liver. Of course, she doesn't miss any work....**Wade Powell** will be taking another series of treatments if he can schedule them around his golf games....Send your news items to pataccnt@asheboro.com or fax to (336) 626-0072.

Quality Assurance Review Committee

David Hooker

The purpose of the Quality Assurance Review program is to assist in ensuring that financial statements prepared by our members are done in accordance with professional accounting standards and/or standards established by the accounting profession.

The Committee requests that you submit a sample set of a compilation or review financial statements from one of your clients. These statements should contain the same reports you send your client at their year-end.

The Committee Chairman, to ensure the privacy of the information, will review the financial statements. You need to black out your name, address, phone number, the client's name, and any other identifying information prior to sending the statements. The Chairman will assign a confidential ID number and forward the financial statements to the Committee members. Only the Chairman will know your identity.

The Committee will evaluate and issue, to the best of our abilities and limited time, written critiques and recommendations for improvements and changes in order to give you the best chance for submitting a successful report to the NSA for their peer review.

The Committee will concentrate on the Cover Page; Table of Contents; Accountant's Report; Statement of Assets, Liabilities, and Equity–Income Tax Basis; Statement of Revenue and Expenses–Income Tax Basis; Statement of Retained Earnings–Income Tax Basis; Statement of Cash Flows–Income Tax Basis; Notes to Financial Statements; Supplementary Information–Income Tax Basis; and Comments.

I am confident you will find that Quality Assurance Review will be the most essential, hands-on educational program in which you will participate. We look forward to working with you as you utilize the membership tools available to you from the NCSA.

Tax Forum Committee

The annual Tax Forum meeting with the IRS will take place October 25 at the Ramada Inn Airport in Greensboro. This year will feature the IRS in the morning, and the NC Department of Revenue will join us for the afternoon. There will be four hours of CPE. The cost is \$50 for members and \$65 for non-members; this includes lunch.

Elected at Convention

Elected at last year's Convention is our new NCSA President, Rhonda Marsh. Officers elected at this year's Convention are President-Elect Florence Black, Vice President Wayne Parker, Secretary Stephen Metelits, and Treasurer Janice Jones. Jan Allison becomes Past President.

Elected or re-elected to the Board of Directors are Andra Angel, William Fischer, Lynanne Gray, Jense Haynes, Danelle Hills, David Hooker, Cheryl Hudson, Curtis Lee, Lottie Neal, Robert Pia, and Margie Strider.

David Rollins remains as State Director.

NSA News

District IV Governor Wanda Goodson

[This is a part of a talk she gave at the NCSA Convention.]

The NSA annual Convention will be in San Antonio, TX, on August 28-30. This year it is linked with the IRS Tax Forum also in San Antonio August 31-September 1. There are many exciting events planned for the Convention including a margarita mixer and a "NSA Idol" contest.

One of the most exciting events for NSA this year is the new National Accounting and Tax Symposium on September 27-28 in Baltimore, MD. This provides 16 hour of advanced CPE for a net cost of \$50 for NSA members. The education will be given by some of the best speakers our industry has, such as Leslie Shapiro and speakers from NCPE. At this seminar the new NSA Tax Accounting Guidelines for Small Business will be introduced.

The 2005 Serving Aging America seminar will be May 23-28 in Las Vegas, NV. You will have the opportunity to take from 1 to 3 consecutive levels of the course at the same time. You can earn the Elder Care Specialist credential in one week instead of 3 years.

There will be two Leadership Networking Conferences this year. The first will be October 23-24 in Minneapolis, MN. The second will be November 20-21 in New Orleans, LA. There will be a Legislative Strategy Conference on November 19 in conjunction with the New Orleans LNC.

The new NSA website is mostly up and running. It has an integrated database. You now have the capability to edit your directory information on-line. Everyone needs to log on using their last name and NSA membership number to check your information. The website now is capable of e-commerce. Registration for seminars, etc., now can be done on-line on a secure site.

The Tax Hotline will offer 5 free calls for the 2004 tax season.

A free 5-page website is available to NSA members. FSO Technologies has extended this offer to ASO members also. You can choose either a professionally designed website with 5 pages to profile your firm, web hosting, and a web address or a monthly client newsletter filled with helpful tips and the latest tax developments to add to your existing website.

Shoebox Records is offering NSA members discounts on their paperless office, virtual bookkeeping products.

NSA members now can save 20% on RIA publications.

Forrest T Jones, NSA's insurance provider, is offering a Medicare supplement to the insurance products currently available.

If you are an NSA member with an ACAT credential and professional liability insurance, you may qualify for enrollment in the Referrals Plus program. This program gives you qualified referrals from people who already recognize that they need accounting and/or tax services. The client base of the Referrals Plus program is drawn from people seeking financial help from Employee Assistance Programs, employer-funded programs, and employee-funded programs such as Your Money Coach. CLC, the manager of the program, provides 9,000 referrals each month to lawyers in its legal network and expects a similar volume of referrals for NSA members. Look on NSA's website for more information.

Final Overtime Exemption Rules

The American Payroll Association reports that the Wage and Hour Division of the US Department of Labor issued final rules revising the definitions of who is exempt from the minimum wage and overtime provisions of the *Fair Labor Standards Act* as a "white collar" employee for the first time in more than 50 years. The new rules take effect in late August.

Under the final rules, any employee earning less than \$455 a week (\$23,660 a year) is a **nonexempt** employee entitled to overtime pay, whether the employee is paid on an hourly or salary basis. This amount is an increase from the current regulations under which employees earning less than \$155 a week (\$8,060 a year) automatically are entitled to overtime pay.

The final rules also establish a new **exemption** for highly compensated employees who receive total compensation of at least \$100,000 a year and perform at least some of the exempt work of an executive, administrative, or professional employee. Remaining is the current requirement that exempt administrative employees exercise "discretion and independent judgment" as part of their primary duty.

The new rules make it clear that the white collar exemptions don't apply to manual laborers or other "blue collar" workers no matter how highly paid they might be. Exemptions don't apply to "first responders" such as police, firefighters, or emergency medical technicians, even though they may have some supervisory responsibility. Registered nurses generally qualify for the learned professional exemption while licensed practical nurses will not.

New e-services Tools

The IRS announced in IR-2004-89 the release of two new electronic tools for tax professionals. Disclosure Authorization and Electronic Account Resolution are the latest additions to the IRS suite of e-services that give tax professionals on-line options for working with the IRS.

Eligible tax professionals can complete authorization forms, view and modify existing forms, and receive acknowledgement of accepted submissions immediately, all on-line. Tax professionals can electronically submit Form 2848, *Power of Attorney and Declaration of Representative*, and Form 8821, *Tax Information Authorization*. The on-line versions also provide for electronic signature by taxpayers. The IRS acknowledges each accepted submission within seconds, and tax professionals can begin acting on behalf of their clients right away.

Using Electronic Account Resolution, tax professionals have a secure method of corresponding electronically with the IRS to ask about individual or business account problems, refunds, installment agreements, notices, or missing payments. Account-related questions raised by eligible tax professionals are answered by the IRS contact representative after verification that the tax professional has authority to represent the taxpayer. The IRS response is delivered to an electronic secure mailbox within three business days, and the tax professional is notified by e-mail.

Dates For Special Enrollment Exam

The IRS has announced that this year's Special Enrollment Examination will be held on Wednesday, September 22 and Thursday, September 23, 2004, in the following North Carolina cities:

Greensboro–Kinston Building, 2303 West Meadowview

Charlotte–IRS Office, 6635 Executive Circle

Raleigh-Durham–Wake Technical Community College, 600 Waverly, Cary, NC

Generally, tax practitioners must pass the exam before they apply for enrolled agent status. Enrollment to practice before the IRS allows an individual to represent his/her client for audits and related tax matters.

Those interested in taking the examination can obtain a Form 2587, *Application for Special Enrollment Examination*, in the following ways:

Call the IRS toll-free Forms Line at (800) TAX-3676; or

Call the IRS North Carolina Special Enrollment Coordinator at (336) 378-2256; or

Download it from the IRS Web site at: www.irs.gov/pub/irs-pdf/f2587.pdf

“The examination process covers federal taxation, tax accounting, and the use of tax return forms for individuals, partnerships, corporations, trusts, estates and gifts,” noted IRS spokesperson Valerie Thornton. “We also include ethical considerations and procedural requirements as part of the questions.”

The exam consists of four parts and takes two days. Examinations begin promptly at 9:00 a.m. each day. Applicants have four years to pass all parts, provided certain conditions are met. The fee for taking all four parts of the exam is \$55. For persons who took and passed part of the examination over the past three years, the fee is \$45. Applications must be postmarked no later than Saturday, July 31, 2004.

Insurers Need Not File Health Coverage Tax Credit Form

The IRS has issued guidance that relieves health insurance providers from preparing IRS Form 1099-H, *Health Coverage Tax Credit (HCTC) Advance Payments*. Unless the health insurance providers choose to prepare the form, the IRS HCTC Program Office will prepare the form, file it with the IRS, and provide copies to the appropriate taxpayers.

Taxpayers who are eligible for the Health Coverage Tax Credit may receive the credit either in advance, to help pay qualified health plan premiums as they come due, or in a lump sum when they file their federal tax return. Approximately 250,000 individuals potentially are eligible for the HCTC. The IRS HCTC Program's transaction center issues payments to the health insurance companies on behalf of eligible taxpayers claiming the credit in advance. In May 2004, payments were made to almost 600 health plans on behalf of one or more of their enrollees who claimed the HCTC in advance. Since the HCTC Program office already has all the necessary financial information, it can file the form, relieving the health insurance company of that burden.

Normally, health insurance companies would provide Form 1099-H in January 2005 to taxpayers who received the advance Health Coverage Tax Credit payments in 2004 and also file the forms with the IRS in February 2005. This guidance, Notice 2004-47, relieves these companies of their obligation to provide Form 1099-H to recipients and to file it with the IRS, and applies as well to forms the providers would otherwise have had to provide and file in 2004.

For more information about the Health Coverage Tax Credit visit www.irs.gov and enter the IRS keyword: HCTC.

IRS Not Listening?

Some of your clients encounter problems with the IRS that they just can't seem to resolve. At this time of year issues arise regarding non-receipt of refunds, lost or misapplied payments, and exemption and EITC problems. Many people aren't aware the IRS has an office designed specifically to help in these types of situations.

If you have dealt with the IRS and have been unable to resolve an ongoing tax problem through normal IRS channels, you should contact the Taxpayer Advocate Service which is an independent organization within the IRS.

Generally, they can help if your client:

- Is suffering, or are about to suffer, a significant hardship;
- Is facing an immediate threat of adverse action;
- Will incur significant cost in resolving the tax problem through normal channels;
- Will suffer irreparable injury or long-term adverse impact;
- Has experienced a delay of more than 30 days beyond normal processing times to resolve an issue; or
- Has not received a response by the date promised.

If you or your client needs assistance, the Taxpayer Advocate has a toll-free number, (877) 777-4778. The number for the North Carolina Taxpayer Advocate is (336) 378-2180.

NCSA FALL PROFESSIONAL ACCOUNTING SEMINAR SEPTEMBER 20th & 21st, 2004

The North Carolina Society of Accountant's will present their annual Fall Professional Accounting Seminar (PAS) on September 20th and 21st, 2004 at the Wilmington Hilton Riverside, 301 N Water Street, Wilmington, NC.

The speakers and their topics are:

Monday, September 20, 2004

Guido van der Hoeven—4 CPE Hours—Tobacco Settlements, Timber Tax, Farm Related issues

Mr. van der Hoeven is an Extension Specialist, Farm Management, Taxation, North Carolina State University, Raleigh, NC. Mr. van der Hoeven received his Bachelor of Science in Agriculture, and his Master of Science in Agricultural Economics from Kansas State University.

He was born in Richmond, New South Wales, Australia. He immigrated with his parents to Mount Airy, North Carolina. He has been involved with various aspects of agriculture through education and work experience. Crop consulting and contract research in Louisiana and personally farming and ranching in western and northeastern Kansas gave him an understanding of agricultural production. The past several years, as a Kansas Farm Management fieldman, he has focused on management issues of farm firms: sole proprietorships, partnerships and closely held corporations.

Previous experience includes: Extension Agricultural Economist, Income Tax Preparer, Graduate Research Assistant, Farming, and Agricultural Consultant/Research Associate.

Mr. van der Hoeven is married and has four children, two girls and two boys. The "men" in his family are not outnumbered, just "outgunned".

Jeffrey Barnhill—NCDOL—4 CPE Hours—NC Wage and Hour Act

Jeffrey Barnhill is a Senior Investigator with the North Carolina Department of Labor's Wage and Hour Bureau. The Wage and Hour Bureau administers and enforces the 1979 North Carolina Wage and Hour Act, which consolidates four previously separate state laws covering minimum wage, maximum hours, wage payment, and child labor or youth employment.

Mr. Barnhill received his BA degree from the University of North Carolina in Wilmington and is a National Certified Investigator with the council of Licensure Enforcement and Regulation.

A major law change is going into effect on August 1st, 2004 and Mr. Barnhill will be covering these changes that will effect small business employers and employees, accountants and payroll professionals.

Possibly assisting Mr. Barnhill in this presentation may be a representative from the USDL.

Tuesday, September 21, 2004

David G. Rollins—EA, ABA, ATA—4 CPE Hours—QuickBooks® - Reports, Tips & Tricks

Mr. David Glenn Rollins was born in Monroe, North Carolina where he still resides with his wife, NCSA Past President-Denise McBride.

David attended the University of Maryland, Appalachian State University, and Frostburg State University. Mr. Rollins started in public practice in 1987 and now has a small accounting and tax practice in Matthews, North Carolina.

Mr. Rollins is an Enrolled Agent and is an Accredited Business Accountant & Accredited Tax Advisor; he is also a Certified QuickBooks Professional Advisor.

David's work with QuickBooks has been extensive. He has used the product since it's inception in 1992 and has been training clients and assisting other accountants ever since.

Mr. Rollins has now entered into the lecture series, offering several subjects to help manage your QuickBooks practice or your non-profit organization.

Dr. LeAnn Luna— 2 CPE Hours—529 Educational Savings Plans/ State Corporate Tax Avoidance Strategies. LeAnn Luna is an Assistant Professor of Accounting at the University of North Carolina—Wilmington. She received a Ph. D. in accounting from the University of Tennessee, a Masters in Taxation from The University of Denver College of Law, and a Bachelor of Business Administration from Southern Methodist University. LeAnn is a C.P.A. and has worked in both public and private accounting.

John Luna—2 CPE Hours—Estate and Gift Tax Update / Personal Financial Planning
John Luna is an Instructor of Accountancy at the University of North Carolina –Wilmington where he teaches estate, gift and trust taxation for the Master of Science in Accountancy program. He is also a certified public accountant and has a fee-only financial planning practice in Wilmington. He received his Masters of Accountancy from The University of Tennessee and a B.A. in economics from The University of Virginia.

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REGISTRATION (lunch not included)—Please complete and return to NCSA

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NCSA Schedule of Events

2004

August 28-30—**NSA Convention**—San Antonio, TX

August 31-September 2—**IRS Forum**—San Antonio, TX

September 19—**Board of Directors meeting**—
Wilmington Hilton Riverside

September 20-21—**Fall PAS**—Wilmington Hilton Riverside

September 22-23—**EA Exams**

September 27-28—**NSA National Accounting &
Tax Symposium**, Baltimore, MD

October 12-24—**NSA Leadership Networking Conference**,
Minneapolis, MN

October 25—**Tax Forum meeting with IRS & NC DOR**—
Ramada Inn Airport, Greensboro

November 15—**Board of Directors meeting**—
Clarion Greensboro Airport

November 15-16—**National Practice Development Institute**—
Las Vegas, NV

November 16-17—**PTI**—Clarion Greensboro Airport

November 17-18—**PTI**—Four Points Sheraton Charlotte Uptown

November 18-19—**PTI**—Ocean Reef Resort Myrtle Beach, SC

November 20-21—**NSA Leadership Networking Conference**,
New Orleans, LA

December 6-7—**National Tax Update Seminar**,
Atlantic City, NJ

2005

January 27—**Legislative Reception**—Raleigh

May 22—**Board of Directors meeting**—Four Seasons, Greensboro

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