



The Accountant

Official Publication

of the North Carolina Society of Accountants

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July 2008

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REGISTRATION

RSVP for NCSA Leadership Day

July 19—Leadership
Conference & Committee Day—
Wyndham Garden Hotel
Greensboro Airport—10:30 a.m.

Call the NCSA office:
866-755-6272

A Message From The President

Denise J. Hammond



Denise J. Hammond

For several years I sat in the back corner during Board meetings watching—listening and learning about this Society and what makes it tick. I feel my involvement in committee work has made me a better member and helped me as I grew.

A dear friend once said the key to a successful year is:

- Communication—communication between the officers, the board, and the general membership.
- Committees—committees working for one common goal.
- Cooperation—cooperation **from all and for all.**

I am fortunate to have an excellent group of individuals who graciously have volunteered to serve on committees. During the many phone calls requesting help, I had only a couple of “no, not this time”. Mostly, I got, “Whatever you need” or “I’ll be glad to help in any way possible.”

We all have very busy lives—our families and our businesses—to give our precious time to this organization speaks highly of the individuals that make this group such a great one.

I know there are a few that could not be here today due to illness, and to them I send my best wishes for a speedy recovery. To those that have lost loved ones during the past year, my thoughts and prayers are with you.

In closing, I have a simple request: Please join me as we start a new year.

- We will continue to protect the rights of public accountants in North Carolina.
- We will continue to elevate and maintain a high standard of proficiency and integrity.
- We will continue to develop and improve accountancy education.
- We will continue to affiliate and counsel with NSA for the benefit of our members and profession.
- We will continue to build membership and build the Legislative fund.

And in doing all of these things, **we will have a vital and progressive Society.**

Chapter News

Burlington

Cape Fear

Cape Fear Chapter met at Cheryl Hudson's home on June 16. There were 11 members and 1 guest present. NCSA Secretary Bill Fischer gave a two-hour presentation on Ethics. Chapter officers for 2008-2009 were elected. They are-President: Charles Currin; Vice-President: Joyce Tucker; Secretary: Cheryl Hudson; and Treasurer: Marsha Wheeler.

The next meeting will be on Monday, July 21 at The Barn Restaurant, Fayetteville. NCSA President Denise Hammond will install Chapter officers. Marsha Wheeler will speak on Chapter Promotions and David Rollins and Steven Pace will speak on NCSA Membership.

Central

Central Chapter met in Asheboro at the Blue Mist Restaurant on June 23. The speaker was LaTondra Norris, a realtor from Imot Realty in Greensboro. She spoke on the market and also on tax and accounting situations that can occur in realty. There were 6 members and 2 guests present. Chapter officers for 2008-2009 were installed. They are-President: Erma Reynolds-Woodfin-Greensboro; Vice President: Wayne Frank-Denton; Secretary: Lottie Neal-Greensboro; and Treasurer: Margie Strider-Asheboro.

The Chapter Cup for 2007-2008 was presented to Central Chapter at the NCSA Convention in Durham. Congratulations, Central Chapter!

The next meeting will be on July 28 in Greensboro at Stephanie's II Restaurant on Randleman Road.

Charlotte

The May meeting featured NC Department of Revenue agent, Norman Little. He spoke on sales tax - law changes, interstate, internet and foreign requirements. He also had excellent hand-outs and fielded many questions during a lively discussion on sub-contractors and nexus.

Charlotte Chapter met in Matthews at Dino's Restaurant on June 30. NCSA President Denise Hammond spoke on NCSA and installed Chapter Officers – President: George Ceasar; Vice President: Jense Creighton; Secretary: Angie White; and Treasurer: Janice Pope.

Hickory

Hickory Chapter met on June 30, at 6:30 pm at McGuffey's in the Valley Hills Mall. Lynn Gray, Past President of NCSA installed the new officers, President - Joyce Reese; Vice Presidents - Ken & Colene Cockrell; Secretary - Lynette Roll; Treasurer - Susan Moore.

The Chapter Picnic will be held at Ken & Colene Cockrell's home on Lake Hickory on July 12.

The July meeting will be held on July 28, with the meeting place to be announced.

Raleigh

Piedmont

The Scholarship Award for 2007-2008 was presented to the Piedmont Chapter at the NCSA Convention in Durham. Congratulations, Piedmont Chapter!

Sanford

Western

Installation of new officers will take place on July 29, at French Fryz on Hendersonville Road, Asheville. Jan Allison and Gale Champie, NCSA Past Presidents, will be the installing officers.

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 taxpros@nc.rr.com or fax to 910-867-1757.

New Mileage Rates

In Announcement 2008-63, the IRS states that the standard mileage rates are:

- Business, 58.5¢ per mile
- Medical and moving, 27¢ per mile
- Charitable contributions, 14¢ per mile

The charitable mileage rate is fixed by law.

The revised standard mileage rates apply to deductions paid or incurred by the employee on or after July 1, 2008.

Blank Tax Deposit Coupons

There are two ways to get blank federal deposit coupons (Form 8109-B). One is to contact the local IRS Taxpayer Assistance Center which can provide either four or eight with the taxpayer's name and EIN pre-printed on the forms. The other option is to request up to 25 blank Forms 8109-B by writing on company letterhead to the IRS National Distribution Center, PO Box 8901, Bloomington IL 61702-8901.

The blank coupons should be used only when absolutely necessary such as when an employer has not received its resupply of preprinted coupons or when the employer is a new entity and has not received the initial supply yet.

Elections

James Nolen, NSA First Vice President, swore in our new Officers and Board of Directors. Our new Officers are: Denise J Hammond, President; JR Lawson, President-Elect; William S Fischer, Secretary; and John L Blanton, Treasurer. Our new Board of Directors consists of Paula Brown, Mary A Fuller, James N E Helgreen, Cheryl C Hudson, Denise McBride-Rollins, Lottie M Neal, Steven G Pace, Louise P Proctor, Margie H Strider, Marsha F Wheeler, and Richard F Zavesky.

The Nominating Committee members are Florence Black, Chair; Jan Allison; Danelle Hills; Larry Matthews; Rhonda Marsh; Sarah McKoy; and Ronald Powell.

Personal Postings

Pat Pittillo

Did you miss the NCSA Convention this year? Then you don't know that **Rhonda Marsh** no longer is blond....**Denise Hammond** was installed as our new President, and she was escorted into the banquet by her son Thomas. Her husband missed the event because he had gone to CA to pick up their son Matthew who is being deployed to Iraq. All of us parents know how you are feeling, Denise....**Florence Black's** family attended Convention for the umpteenth year, but this time her future daughter-in-law, Jessica Goetke, came along and sang during Vespers, which were led by **Larry Black**....Did you know that the NCSA President-Elect, **JR Lawson**, and the NCSA Treasurer, **John Blanton**, have an accounting practice together? They grow them smart in Winston-Salem....25 year membership awards were given to **Steve Pace**, **David Hooker**, and **Jense Creighton**, all past presidents, and to **Paula Brown**, a Director of NCSA. Paula just lost her father June 1, but she and **Frank Brown** still were able to attend the Convention. Our sympathy to you, Paula....**Jack Williams** received an even bigger award! He has been a faithful member of NCSA for 50 years and has a certificate to prove it. We don't need to see a paper, Jack, to be reminded of all you have done for our Society. We remember your years as Director, Committee Chair, President, and seminar leader. Thanks from all of us....Keep **Barbara Helgreen** lifted in prayer. She is **Jim's** wife of 55 years and is having health problems. We love you, Barbara. Get well soon....**Allen Freeman** was cleaning his gutters when the ladder gave way. He now is mending after breaking his back....Send your news item to patacct@asheboro.com or fax to (336) 626-0072.

Committees

President Hammond appointed the following committee members:

- **AP Manual**–Jan Allison, Chair, and Gale Champie
- **Assistance**–Florence Black, Chair, and Chapter Vice Presidents
- **Audit 08/09**–Danelle Hills, Chair; Sarah McKoy, Lottie Neal, and David Hooker, Advisor
- **Budget**–Lynanne Gray, Chair; Ronald Powell; and John Blanton
- **Chapter Promotions**–Marsha Wheeler, Chair; Florence Black; and Chapter Secretaries
- **Communications**
 - **Newsletter**–Stephen Metelits, Editor; William Fischer; and Pat Pittillo
 - **Directory**–Dean Gunter, Chair; Tammy Baxter; and Stephen Metelits
 - **Web Master**–David Rollins
- **Constitution & Bylaws**–Denise McBride Rollins, Chair; James Holmes; and Lee Ezell
- **Convention 2009**–Cheryl Hudson, Chair; Candace Cansler; and Hickory Chapter
- **Convention Site**–JR Lawson, Chair, and Candace Cansler
- **Education**
 - **Fall PAS**–Lynanne Gray
 - **EA Coordinator**–Richard Reedman
 - **ACAT**–Curtis Lee
 - **Chapter CPE**–Sarah McKoy
 - **Member CPE Audit**–Lottie Neal
 - **PTI Location Coordinator**
 - **Greensboro**–Larry Matthews and Wayne Parker
 - **Charlotte**–David Rollins
 - **Myrtle Beach**–Denise McBride Rollins
- **Ethics & Grievance**–Jan Allison, Chair; James Helgreen; and Lynanne Gray
- **Executive Director Review**–Florence Black, Chair, and Curtis Lee
- **Historian**–Margie Strider, Chair, and Chapter Presidents
- **Legislative**–Curtis Lee, Chair; James Holmes; Steven Pace; Florence Black; Line Officers
- **Membership**–David Rollins, Chair; Steven Pace; and Tammy Baxter
- **Nominating (elected)**–Florence Black, Chair; Jan Allison; Rhonda Marsh; Ronald Powell; Larry Matthews; Sarah McKoy; and Danelle Hills
- **Parliamentarians**–James Holmes and Jense Creighton
- **Past President's Advisory**–Lynanne Gray, Chair; Denise McBride Rollins; James Holmes; and Steven Pace
- **Practitioners' Forum**–Garland Steele and Richard Davis, Chairs; Denise Hammond; JR Lawson; Lee Ezell; Marsha Wheeler; Stephen Metelits; Margie Strider; Richard Reedman; John Blanton; and Wayne Parker
- **Public Relations**–Steven Pace and David Rollins, Chairs, and Jense Creighton
- **Quality Assurance Review**–David Hooker, Chair
 - **Raleigh**–Stephen Metelits
 - **Western**–Beth Evans
 - **Charlotte**–Jense Creighton
 - **Cape Fear**–Yvette Horne
 - **Sanford**–Elizabeth Kelly
 - **Central**–Margie Strider
 - **Hickory**–Lynanne Gray

Committees

(continued from page 4)

- o **Burlington**–Danelle Hills
- o **Piedmont**–Larry Matthews
- **Resolutions & Memorials**–Margie Strider, Chair, and Paula Brown
- **Speakers Forum**–Paula Brown, Chair, and Candace Cansler
- **Steering**–David Rollins, Chair, and Committee Chairs
- **Right to Practice**–Rhonda Marsh, Chair, and Candace Cansler
- **Rules of Professional Conduct**–Robert Pia, Chair, and Larry Grossman
- **Scholarship Review**–Rena Laws, Chair; Lynanne Gray; and David Hooker, Advisor
- **NCSA Scholarship Foundation (approved)**–Florence Black, Chair; Sarah McKoy, Secretary; Lawrence Matthews, Treasurer; Susan McLean; JR Lawson; Malinda Carmon; and Marsha Wheeler, Executive Director

Constitutional Amendment

The 61st Convention passed a constitutional amendment and several changes to the by-laws which, together, combined the offices of president-elect and vice president into one office of president-elect. This reduces the number of officers by one and the commitment required of officers by one year.

Member Benefits

President Stephen Metelits announced to the Convention several new member benefits approved by the Board of Directors. First is an arrangement with NSA to offer our members member prices on NSA educational classes as well as member prices on classes offered by other agreeing ASOs. Also, we offer a 10% discount on live streaming seminars, e-books, and self-study courses offered by Jennings Seminars. Details on how to take advantage of these benefits will be described in later issues of *The Accountant*.

SHERATON MYRTLE BEACH CONVENTION CENTER
2101 North Oak Street
MYRTLE BEACH, SC
(843) 918-5000

IRS Stakeholder Liaison invites attendees from the North and South Carolina tax professional communities to attend an open forum where tax professionals and IRS can raise tax related issues and/or concerns that may be resolved through joint efforts. The forum will feature program updates from key program leaders from the Internal Revenue Service and the North and South Carolina Departments of Revenue. The forum will offer an opportunity to earn valuable CPE credits.

Invited presenters include the Directors of the Memphis and Atlanta IRS Campi, Area Managers of the Examination and Collection Divisions, Issue Management Resolution, District Counsel, Taxpayer Advocate, Appeals, NC and SC Departments of Revenue, and Offers in Compromise Specialist.

The fee is \$0. A limited number of rooms have been reserved at the Sheraton at the per diem rate of \$95 until July 14. After this date, seasonal rates will apply. Call the Sheraton and mention the "Carolinas Tax Professionals Forum" to get the reduced rate.

Space is limited. NCSA gets 15 slots. Get word to Candace if you plan on attending. She has to know before July 13.

Modify Payment Application

In IR-2008-77, the IRS introduced several new features to the interactive on-line payment agreement application. This will make it easier to make changes to existing installment agreements.

The system now will permit:

- Revise payment due dates and/or amounts on existing agreements.
- Revise existing extensions to regular installment agreements and direct debt installment agreements.
- Revise existing regular installment agreements to a payroll deduction installment agreement or a direct debt installment agreement.
- With valid authorizations, you can use the signature date found on new approved Form 2848, *Power of Attorney and Deduction Representative*, or the caller ID as an alternate way to authenticate when requesting agreements for clients.

More than 75% of those eligible for an installment agreement can establish one using the on-line application. Since launching in October 2006, more than 50,000 taxpayers have used it successfully to set up a payment agreement.

Eligible taxpayers who owe \$25,000 or less in combined tax, penalties, and interest can self-qualify, apply, and receive immediate notification of approval for installment agreements—including pre-assessed agreements on tax year 2007 Form 1040 liabilities and paperless direct debit agreements.

High Deductible Health Plan

According to Rev. Proc. 2008-29, the annual contribution limit for calendar year 2009 on deductions for an individual with self-only coverage under a high deductible health plan is \$3,000. The annual limitation on deductions for an individual with family coverage under a high deductible health plan is \$5,950.

For calendar year 2009, a "high deductible health plan" is defined as a health plan with an annual deductible that is not less than \$1,150 for self-only coverage or \$2,300 for family coverage and the annual out-of-pocket expenses (excluding insurance premiums) do not exceed \$5,800 for self-only coverage or \$11,600 for family coverage.

Economic Stimulus

According to Announcement 2008-44, if you have deposits of the Economic Stimulus payment deposited directly into an IRA account, you can remove the payments from the IRA without penalty. The trustee will issue a 1099 as usual. The instructions that allow you to withdraw the funds without penalty will be included in the 1040 instruction packages. The withdrawal must be made before April 15, 2009.

USPS Goes Green

The US Postal Service is going green. They use water-based inks to print stamps. They use refined bio-based oil, alternative fuels, and re-tread tires on fleet vehicles. They streamline delivery routes to reduce driving time and fuel use.

The Postal Service has the largest civilian vehicle fleet in the nation and over 43,000 of them are alternative-fuel capable. Their E-85 alternative-fuel project put 584 ethanol-powered vehicles on the road in Minnesota alone.

General Motors and the Postal Service worked together to test the GM HydroGen3 fuel cell minivan for deliveries in the Washington, DC, metro area and Irvine, CA—the first commercial use of a fuel cell vehicle in the nation. Their other vehicle technology efforts include advanced diesel vehicles, hybrid electric vehicles, and electric CitiVans.

The Postal Service also is upgrading their buildings to reduce energy use. Their objective is to reduce their energy consumption 30% by 2015.

IMRS HOT ISSUES

MAY 28, 2008

Where Is My Form 941? (IMRS Issue 08-0000790)

In the last "Hot Issues" report we told you that we stopped mailing the Form 941 tax package to taxpayers if they did not use the IRS tax form when they submitted their returns. It turns out that many taxpayers who generate the Form 941 on their computers still want to use the envelope in the tax package so they can be sure of the mailing address. If a taxpayer would like to start receiving the tax package again, they can attach a note to that effect when they file their next return and they will be added back to the mailing list.

This same procedure can be used for the Form 940, 1120, 1120S and 1065.

Relief for Economic Stimulus Payments Deposited into Tax-Favored Accounts

Economic stimulus payments directly deposited into IRAs and other tax-favored accounts may be withdrawn tax-free and penalty-free. This relief is designed to help taxpayers who may have been unaware that by choosing direct deposit for their entire regular tax refund, they were also choosing to have their stimulus payment directly deposited as well. If a taxpayer elected a split refund, however, their stimulus payment will be paid by paper check. This relief is available for amounts withdrawn from these tax-favored accounts that are less than or equal to a taxpayer's directly deposited stimulus payment. See news release IR-2008-68 for more information.

Authentication Policy of the IRS e-Help Desk

The IRS e-help Desk is committed to protecting the privacy rights of America's taxpayers. These rights are protected by the Internal Revenue Code, the Privacy Act of 1974, the Freedom of Information Act, and IRS policies and practices. Tax returns and return information are confidential and we must ensure proper authorization before disclosing information. In addition, we must ensure the person receiving the tax data is the person they claim to be (authentication). Authentication probes are: name; EFIN, ETIN, or TIN (SSN or EIN) of the caller; and company name, if applicable. The date of birth (DOB) can be used for additional authentication.

Fourth Quarter Estimated Tax Payment Made by EFTPS

When making quarterly estimated tax payments by EFTPS in calendar year 2008, the year defaults to 2008. If the payment is intended for tax year 2007, the correct year must be selected from the drop-down menu. If taxpayers are not certain their payments posted to the correct year, they should check their payment history through EFTPS.

NCSA Schedule of Events

2008

July 19—**Board of Directors Meeting**—
Wyndham Garden Hotel Greensboro Airport—9a.m.

July 19—**Leadership Conference & Committee Day**—
Wyndham Garden Hotel Greensboro Airport—10:30 a.m.

August 6-7—**IRS Carolinas Forum**—Sheraton, Myrtle Beach, SC

August 27-30—**NSA Convention**—Kansas City, MO

September 21—**District IV**—Atlanta, GA

September 25—**Board of Directors Meeting**—Clarion Hotel
Greensboro Airport, Greensboro—4 p.m.

September 26-27—**Fall PAS**—
Clarion Hotel Greensboro Airport, Greensboro—8 a.m.

October 24—**Practitioner's Forum**—
Holiday Inn Airport, Greensboro—9 a.m.

October 31-November 2—**NSA LNC/LSC/LTC**—Phoenix, AZ

November 12-13—**PTI**—Emerald Event Center—Greensboro

November 13-14—**PTI**—Holiday Inn Airport—Charlotte

November 20-21—**PTI**—Ocean Reef— Myrtle Beach, SC

December 3-4—**NC State Income Tax School**—Greensboro

December 8-9—**NC State Income Tax School**—Charlotte

2009

May 16—**Board of Directors Meeting**—
Optimist Club, Lenoir, NC

June 21—**Board of Directors Meeting**—
Hilton Riverside, Wilmington

June 21-22—**Convention**—Hilton Riverside, Wilmington

November 2-3—**Jennings 1040 class**

2008-2009 OFFICERS

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NCSA FALL PROFESSIONAL ACCOUNTING & TAX SEMINAR SEPTEMBER 26th & 27th, 2008



BY CHOICE HOTELS

**Clarion Hotel Greensboro Airport
415 Swing Road, Greensboro, NC 27409**

Rooms must be reserved by August 24, 2008, for \$81 each night and includes breakfast. Please make your reservations directly with the hotel. Call 1-336-299-7650 for reservations and tell them you are with the N C Society of Accountants.

The North Carolina Society of Accountant's will present its Fall Professional Accounting & Tax Seminar on September 26th and 27th 2008, at the Clarion Hotel Greensboro Airport, 415 Swing Road Greensboro, NC

Presented by:

Beanna J. Whitlock, EA CSA



- Executive Director – National Society of Tax Professionals – NSTP
- Enrolled Agent in private tax and financial services practice in San Antonio, Texas – 40 years
- Author and instructor – specializing in Partnership and Limited Liability Company Issues with a focus on “IRS Taxpayer Representation and Ethics and Professional Conduct.
- She is known for her fierce support of the tax professional community and the value the people in the business of tax bring to the voluntary compliance system.
- Accounting Today has honored her as one of the 100 Most Influential in Accounting from 1997 through 2003. The National Society of Accountants named her the “2002 Speaker of the Year”.
- She is a Financial Advisor holding a Series 6 and 63 as well as an insurance license, managing over 14 Million in investments for clients.
- Beanna maintains her tax and financial counseling practice in San Antonio with her husband of 40 years and their two dachshunds Woody, Harry and Zoe.

Friday and Saturday, September 26th and September 27th, 2008 8 am– 5 pm both days (16 Hours CPE Credit)

- ⇒ The ABC's of LLC's – What is a Limited Liability Company and why is the right or wrong choice for your client?
- ⇒ Family Limited Partnerships – FLPs – The answer to the question your clients have been asking!
- ⇒ Forensic Accounting – A new and exciting field of accounting and why the tax professional may be the perfect candidate for the task at hand. Expand your practice to offer these services.
- ⇒ Ethics – Ethics and More Ethics – Can you learn to be ethical in two hours? No, but you can examine actual scenarios which challenge use to put our good judgment to use. Workshop approach.
- ⇒ Let's Die and See What Happens – when your client's die and you are named the executor (trix) or you are assisting the surviving spouse – what are the steps that must be taken. A step by step approach to ready you for the Final Return.
- ⇒ Serving Senior Clients – Is your clientele getting older? Not you, but your clientele. What services are you expected to provide as your clients get older. Examine the role you can play in making your client's life as a senior more secure.

REGISTRATION

Registration includes lunch, and breaks for both days.

Please complete and return this form to the NCSA office:

NCSA, Post Office Box 1126, Conover, NC 28613

Phone: 866-755-6272 Fax: 828-695-2522



	Before September 1 st	After September 1 st
Member	\$230.00	\$260.00
Non-Member	\$280.00	\$310.00

Discount Policy: A 10% discount is available for each additional registration from the same firm if registration is received before September 1st.

Cancellation Policy: Registration fees are non-refundable after September 1st. Refunds approved by the NCSA Board prior to September 1st are subject to a \$50 service charge.

Name

Address

City, State, Zip

Telephone

Credit Card Number

Exp. Date

Billing Address for Card

Signature

METHOD OF PAYMENT:

Check (Make payable to NCSA)

Visa

MasterCard

American Express

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