



The Accountant

Official Publication

of the North Carolina Society of Accountants

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A Message From The President

Rhonda H. Marsh



Rhonda H. Marsh

Greetings, to everyone! Hope you have survived the Hurricane Season so far. It's sure been trying for many of you I know; our thoughts and concerns go out to you. It is the time of year for preparation. Years ago I thought that meant a time to prepare for the winter. Now, for most of us, it means preparing for another tax season.

The Officers and Board of Directors meeting was held at the Wilmington Hilton in conjunction with the Fall PAS. I want to thank all that attended. It takes a lot of dedication from each of you. Thank you for your support!

I would like to thank Denise McBride Rollins for a job well done planning the Fall PAS at the Wilmington Hilton Riverside. She worked hard to recruit knowledgeable and interesting speakers for the seminar, and they were great! This is a tough committee to work on, but Denise always comes through. Thank you, Denise for all your time and hard work. It is greatly appreciated by all.

Let me also thank all the attendees at the Fall PAS. It is because of your support that we are able to provide these seminars.

The next event is the Tax Forum October 25th at the Ramada Inn Airport Greensboro. Please see attached brochure. We are very fortunate to have this opportunity to meet with the Internal Revenue Service and the North Carolina Department of Revenue for a one-on-one type conference. Ron Powell is the chairman for this committee and always does an outstanding job.

The next travel plans are to St Augustine, FL, for the 4th District meeting, October 8th, 9th and 10th. This is a time when the different states from District 4 get together to share ideas and problems that each ASO has. It is an effort to help build a stronger Society in each state.

Dates for the Professional Tax Institute Seminars are available in the calendar of events. Our next Board of Directors meeting will be held on Monday November 15th at 4:00 pm at the Clarion Greensboro Airport, Greensboro. All NCSA members are invited to attend.

Thank you again for your support during the year.

Personal Postings

Pat Pittillo

Guess who's like the old Timex commercial: "Takes a licking and keeps on ticking!" None other than **Jim Helgreen** who now has a defibrillator and pacemaker. He needed it after Hurricane Frances went through Black Mountain and dumped 17" of rain, mostly in his and **Barbara's** basement....Our sympathy goes out to **Andra Angel**, an NCSA Board member, whose father died in a motorcycle accident August 27. We are sorry, Andra....**Lynanne Gray's** mother-in-law passed away September 5 after a long illness. We know you will miss her, Lynn....**Denise Hammond's** mother broke her leg and is in rehab. Hope she will be up and dancing soon!...Send your news items to pataccnt@asheboro.com or fax to (336) 626-0072.

Chapter News

Hickory

The August meeting of the Hickory Chapter was held on August 30, at 6:30 p.m. at Prime Sirloin of Hickory. Present were 8 members and 1 guest. Marty Sohovich of Edward D. Jones spoke on issues that impact (or do not impact) investing such as the economy, terrorism, the Iraq War, oil prices, and the Presidential elections.

The next meeting will be September 27, at Prime Sirloin in Hickory.

Cape Fear

The chapter meeting was held August 16 with Glenn Capps as speaker. There were 14 members and 1 guest present. Mr. Capps spoke on Check 21, a process in which all checks are imaged and automatically deducted from an account. It will prevent floating or kiting checks. This program will begin on October 28 as a voluntary plan. The Federal Reserve is expected to put pressure on banks to adopt it.

The September Meeting was held on September 13 at the Barn Restaurant of Fayetteville, with 12 members and 1 guest present. The speaker was North Carolina Representative Rick Glazier (Democrat, Cumberland County). Rep. Glazier reported on discussions during the short session and highlighted points of discussion for the next session.

The Christmas Social will be December 2. The chapter will have dinner at 5:00 p.m. at the House of Steaks followed by a trip to the Rudy Theater in Selma, NC, for the Christmas Show.

The next chapter meeting will be October 18. Speakers from USDOL and NCDOL will go over the changes to the wage and hour laws.

Charlotte

The July meeting was held on Tuesday, July 27, with 15 members and 3 guests present. Valerie Reeves of Columbia, SC, a supervisor of thirteen years with the IRS's CID was the speaker. The CID's current focus is on off-shore trusts that evade tax, tax preparers who abuse the rules, and non-filers.

The August meeting will be held on Tuesday, August 24 at China House Restaurant, 3720 East Independence Blvd. David Hooker of High Point Chapter will speak on QAR.

Central

Central Chapter met on August 23 with 9 members and 1 guest present. David Rollins spoke on Chapter Promotions. He discussed procedures and the point system for NCSA's Chapter Cup. He also discussed how to obtain and retain Chapter members.

The next meeting will be September 27.

Piedmont

The August meeting of the Piedmont Chapter was held at the Sage Brush Restaurant in Kernersville on August 26 at 6:30 p.m. There were 15 members and 1 guest present. Speakers were Tracy McFee and Beth Ward of the Internal Revenue Service. They spoke on Ethics, Circular 230- *Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries and Appraisers before the Internal Revenue Service*, and e-services registration.

Western

The Western Chapter met on August 31 at the Cornerstone Restaurant with 13 members and 6 guests present. Featured speakers were Artis Moser and Michael Groves from the NC Department of Revenue. They discussed the new exemption certificate, the sales tax holiday and annual reports.

The next meeting will be September 28 at Coral Bay. The speaker's topic will be contractor's accounting issues.

Burlington

The August meeting of the Burlington Chapter was held at the Passion Grill in Burlington on August 26 at 6:30 p.m. Seven members were present. The program was an open discussion. Topics included the upcoming Tax Forum and various tax problems.

The September meeting was held at Maria's Cafe on September 23 at 6:30 PM.. Mayor Leonard M. Williams of Gibsonville, a former IRS manager, spoke on Ethics.

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.

IRS Eases “Labor Days” for Small Businesses

In recognition of Labor Day, the IRS reminds small business owners that free publications, Internet resources, and business e-file is available to ease their burden. Small business owners and the self-employed are the focus of IRS outreach to help business taxpayers understand and meet their unique tax responsibilities.

On the "small business" section of [IRS.gov](http://www.irs.gov), taxpayers can, for example, learn how the tax code treats different business structures, apply for an Employer Identification Number, or make tax payments—even watch a streaming video of a small business workshop. Here is a sample of the resources and services that small businesses can find on IRS.gov:

- **Starting a Business** — Everything from a new business checklist to selecting a business structure.
 - **Operating a Business** — Find out about various expenses associated with a business and business taxes that may apply. Also lists requirements for small businesses with employees and information on how to structure a retirement plan.
 - **Closing a Business** — More than shutting the door, procedures are provided for getting out of business, including forms to file.
 - **The Self-Employed Community** — This one-stop shop for the self-employed was built with the help of taxpayer feedback.
 - **Industries and Professions** — Advice on how to avoid problems in construction, cosmetology, and more. Information on more than a dozen industries in all.
 - **International Taxpayers** — Addresses the special tax requirements of the international community.
 - **Where to File** — Filing addresses, by return type, for self-filers and tax professionals. Includes the top filing errors made by type of form.
 - **Order Free Products** — This is a partial listing of products developed for the small business or self-employed. Check out the various products at IRS.gov. They can be viewed online or ordered by calling 1-800-TAX-3676:
 1. *The Tax Calendar*, Publication 509
 2. *Small Business Resource Guide*, Publication 3207, on CD ROM
 3. *Introduction to Federal Taxes for Small Business/Self-Employed*, Publication 3693, on CD ROM
 4. *A Virtual Small Business Workshop*, Publication 3700 on CD ROM
 - **Small Business Online Classroom** — IRS courses, self-directed learning, and access to streaming video of IRS small business workshops.
 - **State Links** — A collection of links to state government and commercial web sites.
- IRS.gov also is the gateway to a host of electronic services for small businesses:
- **e-file** — Filing options for employment taxes, information returns, partnerships, corporations, and estates and trusts can all be found here.
 - **Employer Identification Number (EIN)** — Small businesses may apply for one online.
 - **Electronic Federal Tax Payment System (EFTPS)** — EFTPS is an alternative to paying taxes by check or money order. Small businesses can make payments 24 hours a day, seven days a week. (Publication 3959 on CD ROM)

Over the past few years, the Internet has opened up vast new possibilities for communication between the IRS and small business. But IRS employees are still available by phone to speak with small business owners and the self-employed. For telephone assistance with tax issues, small businesses may call 1-800-TAX-4933.

Links on IRS.gov:

Small Business and Self-Employed One-Stop Resource, <http://www.irs.gov/smallbiz>

Alternate Methods of Signing

Notice 2004-54 authorizes income tax preparers to sign original returns, amended returns, and requests for filing extensions by means of a rubber stamp, mechanical device, or computer program. These alternative methods of signing must include either a facsimile of the individual preparer's signature or the individual preparer's printed name.

This notice does not alter the signature requirements for any other type of document currently required to be signed manually. In addition, this notice does not alter the requirement that tax returns or requests for filing extensions be signed by the taxpayer making the return or the request by handwritten signature or other authorized means.

This notice applies to any original return, amended return, or request for filing extensions filed after December 31, 2003.

Filing 1099s

In Rev. Proc. 2004-50, the IRS/MCC announces that it offers an Internet connection at fire.irs.gov for electronic filing. The FIRE System is used for magnetic filing of Form 1099s. Beginning in tax year 2006 (processing year 2007), IRS/MCC no longer will accept 3½ inch diskettes for filing information returns.

Form 8879

In a Quick Alert, the IRS thanked tax professionals for supporting e-file and submitting individual income tax returns with taxpayer PINs. However, they remind us that the instructions for Form 8879, *IRS e-file Signature Authorization*, state that we are not to send the form to the IRS; we are to keep the form for our records.

Unfortunately, the IRS Submission Processing Centers continue to receive Form 8879s from some tax professionals and some taxpayers. The IRS asks for your assistance in keeping these forms for your records, discontinue sending them to the IRS, and remind your clients they do not have to send Form 8879 to the IRS.

This is an opportunity to save time, supply costs, and postage. It allows the IRS to dedicate additional staff time to improve e-file products and services.

Form 4506

If you or a client wants to request a copy of a tax return from the IRS, make the request on Form 4506, *Request for Copy of Tax Return*. This can be used for a photo copy of all tax returns including 1040s, 1120s, 941s, etc. The fee for each return requested is \$39.

If all you need is a transcript, use the new Form 4506-T, *Request for Transcript of Tax Return*. With this you can request tax return transcripts, tax account information, W-2 information, 1099 information, verification of non-filing, and a record of the account.

Schedule C-EZ

The IRS announced it will expand the number of small businesses eligible to file a simplified expense form, a move that will save money and reduce paperwork burden. The IRS will double the business expense threshold to \$5,000 from \$2,500 for filing the Form 1040, Schedule C-EZ. The threshold change means approximately 500,000 more small businesses nationwide—a 15% increase—will be able to file the Schedule C-EZ.

In North Carolina, approximately 14,355 more small businesses will be able to take advantage of this money and time saving change.

New e-service Transcript Delivery

Tax practitioners now can request transcripts of their client's tax records and receive them within minutes instead of days or weeks using a new online tool delivered through the IRS Business Systems Modernization program. The Transcript Delivery System (TDS) is the latest in a series of e-services that are revolutionizing how tax practitioners work with the Internal Revenue Service on behalf of their clients.

Authorized tax practitioners use the new electronic tool to order tax account and tax return transcripts and other tax information for their business and individual clients. The documents are returned to the practitioner's computer through a secure online connection within minutes. Paper requests for the same information can take days or weeks to complete.

"This important new technology will help tax practitioners improve their services to taxpayers and is part of our continuing efforts to modernize the IRS," said IRS Commissioner Mark Everson.

Tax practitioners use transcripts when representing their clients before the IRS. Transcripts are printouts of a taxpayer's account that show actions taken by the IRS or the taxpayer and any tax, penalties, or interest assessed. Tax returns also can be printed as transcripts to show most of the numbers reported on the return and those from accompanying schedules or forms. In many cases, transcripts are used instead of making copies of tax returns.

TDS is one of three premium e-services the IRS has developed for practitioners who have successfully e-filed 100 or more individual tax returns and registered to use e-services. The other premium e-services, Disclosure Authorization and Electronic Account Resolution, were released in July.

NC Grants Relief to Frances Victims

The NC Department of Revenue will grant relief to affected individual and business taxpayers who are unable to file returns and make timely tax payments due to the destruction caused by Tropical Storm Frances. The relief granted is similar to the relief granted by the IRS and includes the waiver of the late filing and late payment penalties for a tax return that is due to be filed or a tax that is due to be paid between September 7 and November 9, provided the return is filed or the tax is paid before November 10. The relief does not include the waiver of interest because the law prohibits the Department from waiving interest.

For purposes of this relief, affected taxpayers include individuals and businesses located in counties that are Residentially declared disaster areas, those whose tax records are located in disaster areas, and relief workers. In North Carolina, the counties are:

Avery	Henderson	Polk
Buncombe	Jackson	Rutherford
Burke	Madison	Transylvania
Caldwell	McDowell	Watauga
Haywood	Mitchell	Yancey

The same relief also will apply to any North Carolina counties added to the disaster area.

A taxpayer eligible for relief should complete Form NC-5500, *Request to Waive or Reduce Penalties*, write "Tropical Storm Frances" on the top right of Form NC-5500, and check the block for natural disaster. The form is available at all Department of Revenue offices and on the Department's website at:

<http://www.dor.state.nc.us/downloads/penalty.html>. Send completed Form NC-5500 with the late return or payment. If the late return is a full-page return, staple Form NC-5500 to the front of the return. If the return is a coupon-size form, send Form NC-5500 with the return but do not staple the two together.

The Department of Revenue also will suspend forced collection actions, including the issuance of garnishments, tax warrants, and certificates of tax liabilities, for taxpayers that are unable to pay because of damage inflicted by Tropical Storm Frances. The suspension of forced collection actions will remain in effect until December 1 and may be continued in individual cases depending on a taxpayer's circumstances.

Affected taxpayers in a Residentially declared disaster area may elect to claim a disaster-related casualty loss on either their 2003 or 2004 State income tax returns. If a taxpayer files on a fiscal year basis, the election is available for disaster losses occurring at any time within the fiscal year. The election may be made at any time before the due date of the return (without regard to extensions) for the year in which the disaster occurred. Taxpayers claiming the loss on an original or amended 2003 State income tax return should write "Tropical Storm Frances" in black ink at the top right of the form so that the return can be readily identified for special handling. Taxpayers who wait to claim the loss on their 2004 returns should also write "Tropical Storm Frances" in black ink at the top right of the form when it is filed. The loss must be deducted on the State income tax return in the same tax year it is deducted for federal income tax purposes.

Generally, taxpayers in a Residentially declared disaster area who receive assistance payments from the state programs, charitable organizations, or employers to cover medical, transportation, temporary housing, or other immediate subsistence needs do not have to include such payment in their income.

For information on federal tax relief for taxpayers affected by Tropical Storm Frances, visit the Internal Revenue Service website, <http://www.irs.gov/newsroom/index.html>.

Section 179 Elections

The IRS announced temporary regulations to reflect changes made to Section 179 by the *Jobs and Growth Tax Relief Reconciliation Act of 2003*. The changes are applicable to property placed in service after 2002 and before 2006.

The changes allow off-the-shelf computer software to be included in the list of property that can get Section 179 treatment.

The \$25,000 limit on the amount of property that can be included in a Section 179 election in any year is increased to \$100,000. The phase out amount of \$200,000 is increased to \$400,000. These amounts are indexed for inflation beginning after 2003 and before 2006.

Any Section 179 election made for taxable years after 2002 and before 2006 can be revoked on an amended return. Similarly, a Section 179 election can be made on an amended return.

Tax Relief for NC Storm Victims

The IRS announced special tax relief for North Carolina taxpayers in the Presidential Disaster Area that was struck by **Tropical Storm Frances** beginning September 7. The disaster area consists of 33 counties: Alexander, Alleghany, Ashe, Avery, Baldwin, Bladen, Buncombe, Burke, Cabarrus, Caldwell, Catawba, Cleveland, Columbus, Cumberland, Gaston, Haywood, Henderson, Hoke, Iredale, Jackson, Lincoln, Madison, McDowell, Mecklenburg, Mitchell, Polk, Robeson, Rutherford, Scotland, Transylvania, Union, Watauga, and Yancey.

- The Federal Tax Deposit (FTD) Penalty Waiver Period for employment and excise tax deposits is September 7-17.
- The Extension Period for returns and other tax payments is September 7-November 9.
- The Disaster Designation for this area is "**Frances-NC**" — taxpayers mark certain relief-related forms with this designation in red.

Effective September 29, there are 29 counties covered under **Hurricane Ivan**. They are: Alamance, Alleghany, Avery, Ashe, Buncombe, Burke, Caldwell, Caswell, Davidson, Forsyth, Graham, Guilford, Haywood, Henderson, Jackson, Macon, Madison, McDowell, Mitchell, Polk, Randolph, Rutherford, Rockingham, Stokes, Swain, Watauga, Wilkes, and Yancey.

- The Federal Tax Deposit (FTD) Penalty Waiver Period for employment and excise tax deposits is September 16-October 1.
- The Extension Period for returns and other tax payments is September 16-November 18.
- The Disaster Designation for this area is "**Hurricane Ivan-NC**" — taxpayers mark certain relief-related forms with this designation in red.

For the purposes of this tax relief, affected taxpayers include individuals and businesses located in the disaster area, those whose tax records are located in the disaster area, and relief workers. The same relief also will apply to any places added to the disaster area.

The IRS gives affected taxpayers until the last day of the Extension Period to file tax returns or make tax payments, including estimated tax payments, that have either an original or extended due date falling within this Period. The IRS will abate interest and any late filing or late payment penalties that would apply during these dates to returns or payments subject to these extensions.

The IRS also gives affected taxpayers until the last day of the Extension Period to perform certain other time-sensitive actions described in Treasury Regulation § 301.7508A-1(c)(1) and Rev. Proc. 2004-13, 2004-4 I.R.B. 335, that are due to be performed during this Period. This relief includes the filing of Form 5500 series returns, in the manner described in section 8 of Rev. Proc. 2004-13.

This extension to file and pay does not apply to information returns or to employment and excise tax deposits. However, the IRS may abate penalties on such deposits for affected taxpayers due to reasonable cause during the FTD Penalty Waiver Period, provided they make the payment by the last day of that Period. Taxpayers whose specific disaster-related circumstances prevent them from making tax deposits within that Period may seek penalty abatements on a case-by-case basis.

To qualify for this relief, affected taxpayers should put the assigned Disaster Designation in red ink at the top of the return, except for Form 5500, where filers should check Box D in Part 1 and attach a statement, following the form's instructions. Individuals or businesses located in the disaster area—or taxpayers outside the area that were directly affected by this disaster—should contact the IRS if they receive penalties for filing returns or paying taxes late.

Affected taxpayers in a Presidential Disaster Area have the option of claiming disaster-related casualty losses on their federal income tax return for either this year or last year. Claiming the loss on an original or amended return for last year will get the taxpayer an earlier refund, but waiting to claim the loss on this year's return could result in a greater tax saving, depending on other income factors.

Individuals may deduct personal property losses that are not covered by insurance or other reimbursements, but they first must subtract \$100 for each casualty event and then subtract ten percent of their adjusted gross income from their total casualty losses for the year. For details on figuring a casualty loss deduction, see IRS Publication 547, *Casualties, Disasters and Thefts*.

Affected taxpayers claiming the disaster loss on last year's return should put the Disaster Designation in red ink at the top of the form so that the IRS can expedite the processing of the refund.

The IRS will waive the usual fees and expedite requests for copies of previously filed tax returns for affected taxpayers who need them to apply for benefits or to file amended returns claiming casualty losses. Such taxpayers should put the assigned Disaster Designation in red ink at the top of Form 4506, *Request for Copy of Tax Return*, or Form 4506-T, *Request for Transcript of Tax Return*, as appropriate, and submit it to the IRS.

Affected taxpayers who are contacted by the IRS on a collection or examination matter should explain how the disaster impacts them so that the IRS can provide appropriate consideration to their case.

Sales and Use Tax Changes

There is a new Local Government Sales and Use Tax for Beach Nourishment that authorizes coastal counties to levy an additional 1% local tax. The County Board of Commissioners may pass a resolution to levy the additional tax. It expires 8 years after the effective date of the levy. The proceeds of the tax can be used only for beach nourishment along the NC shorelines and connecting inlets.

Gaston County has the authority to impose an additional ½% local sales and use tax if the voters approve it on November 2. This tax, too, will expire 8 years after the effective date. The proceeds can be used only for economic development and tourism projects.

There is an exemption from sales and use tax for delivery charges of direct mail if the charges are stated separately on the invoice or bill to the purchaser.

Form E-500, *Sales and Use Tax Return*, has been changed to reflect the law changes. The column for 2% County Sales Tax has been deleted. A column has been added for reporting the 1% additional local tax for beach nourishment. The line for the additional Mecklenburg County tax has been changed to the ".5% Additional County Rate" to be used for both Mecklenburg Transit Tax and the Gaston County tax, if imposed.

Similarly, Form E-536, *Schedule of County Sales and Use Tax*, has been revised. The column for 2% County Sales Tax has been deleted. A column has been added for reporting the additional 1% local beach nourishment tax, and a line has been added for reporting the additional .5% Gaston County tax.

All returns for periods after October 1, 2004, must be submitted using the new forms.

IRS Extends Tip Compliance Agreement Program

The IRS announced it is indefinitely extending its Tip Rate Determination and Education Program, a voluntary compliance tool that has helped nearly double the reporting of tip income. Originally developed by the IRS in 1993 for the food and beverage industry, the tip program was set to expire in 2005. Now the successful program will continue without a sunset date.

"The tip program has proven to be a winner for employers, employees and the IRS. It reduces taxpayer burden and increases compliance. We hope more industries and employees will take advantage of this creative tool," said Mark Everson, IRS Commissioner.

The tip program offers employers multiple voluntary agreement options designed to provide non-burdensome methods for employers and employees to comply with tip reporting laws. Options include:

- Tip Rate Determination Agreement (TRDA);
- Tip Reporting Alternative Commitment (TRAC);
- EmTRAC – Employer-designed TRAC.

The tip agreements have common elements including:

- Education – To help employers and employees better understand the federal tax laws regarding tips;
- Simplification – To make it easier for tipped employees to calculate their tips, report their tips and pay their taxes;
- Burden Reduction – To reduce the likelihood of, and to ease the financial burdens associated with, a tip examination.

With the indefinite extension of the tip program, the IRS will administer existing tip agreements without the need for employers to re-sign agreements.

Farmers May Need New Exemption Certificate

According to the US Department of Agriculture, the NC Department of Revenue has new procedures which will be effective January 1, 2005, for providing exemption certificates to vendors when making purchases of tangible personal property that is exempt from sales and use tax. A new exemption certificate, Form E-595E, *Streamlined Sales Tax Agreement Certificate of Exemption*, must be used for purchases for resale or other exempt purchases. A purchaser will be required to enter a sales and use tax registration number or an exemption number on the certificate.

An exemption number is required to be obtained by farmers, commercial fishermen, commercial loggers, and veterinarians that are not registered with the Department of Revenue for sales and use tax. Form 595-EA, *Application for Exemption Number for Qualified Purchases*, should be submitted for this purpose. Previously issued *Agriculture Certificate*, Form E-599, may or may not be valid. Check with the Department of Revenue before January 1, 2005, at (919) 733-2151.

Reminder

Stephen Metelits, Editor

We publish *The Accountant* every month. For those getting the printed version, it comes out every other month and includes information in the previous month's on-line version. For those getting the on-line version every month, you have already seen those parts of *The Accountant* in **vi**olet last month. Remember to read your e-mail.

NCSA Schedule of Events

2004

October 4—**Introductory Income Tax Workshop**
McKimmon Center, Raleigh, NC

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

November 29-30—**Intermediate & Advanced Tax School ,**
Holiday Inn, Fayetteville

November 29-30—**Intermediate Tax School**
Holiday Inn Airport, Asheville

December 1-2—**Intermediate & Advanced Tax Schools,**
Adam's Mark, Charlotte

December 1-2—**Intermediate Tax Schools,**
The Hawthorne Inn, Winston-Salem

December 6-7—**Intermediate Tax Schools,**
Greensboro Coliseum, Greensboro

December 6-7—**Intermediate Tax Schools,**
Greenville Hilton, Greenville

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

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