



President's Message...

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Normally this spot is reserved for a few words from our chapter president, Ed Sulkoske, EA, but unfortunately his practice has prevented him from finding the time to contribute to this newsletter edition. So I'll attempt to make note of some chapter business that members should keep in mind.

Please save the date for the annual fEAst in the East featuring Enrolled Agents, David and Mary Mellem. David and Mary teach on a variety of tax topics and input from our membership helps shape the fEAst's curriculum. To better tailor this year's program to meet your professional practice needs, please email your suggestions to Bill Matesevic, EA, chair of the Education Committee. The board is open to inviting additional speakers to address a specialty topic as we did last year when Linda Bleil covered the topic of trust returns. We have great resources within the EA community, so don't be shy about letting us know what specialty tax areas you would like to see addressed. The curriculum will be finalized in May by the Board of Directors.

Another save the date is for Eastern Working Together on May 20th, 2009. Currently there is no agenda published, but we'll email the membership with the details as soon as they become available.

In May, the Board of Directors will also finalize a slate of nominees for the Annual meeting which is held Monday June 15th the evening of the first day of the fEAst. The nominating process begins with the committee identifying members who qualify as candidates for the Board. To qualify, the candidates must be Enrolled Agents and members in good standing of the Chapter. So if you are interested in serving on the Board or know of any other members who could contribute to the growth of our chapter, please submit the nomination to our committee - with their permission of course. If you're not interested in being on the Board, but could assist with one of the various committees, please contact any of the officers or directors to have your name submitted for the Board's consideration. During this busy season, we recommend contacting more than one that way you can be assured of a prompt response. Descriptions of the committees are included in this newsletter.

"Few of us ever test our powers of deduction, except when filling out an income tax form."

— *Laurence J. Peter,*
author

NAEA's primary purpose is to promote the qualifications and address the concerns of Enrolled Agents. We are most effective as a state chapter if we have a vibrant, involved membership. States with an active membership have been the most effective in promoting the roll of Enrolled Agent at the state level. Tax reform is the buzzword of the current federal administration. When professional tax and accounting organizations are communicating with the IRS liaisons, they have a voice in the tax reform process. The involvement of NAEA and PSEA at the national and state levels provides us the opportunity to advocate for our clients and improve our service to them. So please consider getting more involved in your state chapter, whether its serving on a committee, joining the board or sharing your expertise in tax matters.

Michelle Long, EA

Upcoming Events...

Save the date....

fEAsT of the EAst at the Days Inn in State College, June 15-16, 2009

Look for registration materials in May

PSEA OFFERS \$25 REBATE ON PA WORKING TOGETHER SEMINARS

As many of you know, PSEA has been one of the participating practitioner organizations in Working Together in Pennsylvania. Attendance records are kept and any member of PSEA that signs in as a member of PSEA will be sent a rebate check for \$25.

This year's Eastern Working Together will be May 20th. Information will be sent in an email blast as soon as registration information becomes available.

For further information, please contact Bill Matesevac, EA at 724-468-5086 or email wpmatzea@alltel.net.

Other continuing education opportunities –

Available through the IRS:

NATIONAL PHONE FORUMS AND WEBINARS

[S Corporation: Shareholder Stock Basis Phone Forum](#) - Register by February 13, 2009

NATIONWIDE TAX FORUMS

Dates and locations are currently available through the [IRS](#), however no detail is yet available on topics. There is now a separate website to view a video of past forums. CPE credit is not available for past forums but they provide a good refresher of how the IRS is approaching various tax topics. Among some of the topics of interest are Debt Cancellation, EITC Due Diligence and 2008 Tax Law Changes. Check out <http://www.irstaxforumsonline.com/>.

Member News...

We like to hear about career and personal milestones, awards and recognitions. If you're aware of anything that should be reported, please email [Michelle Long](mailto:Michelle.Long).

NAEA EA@lert recently included Jay Malik, EA, ABA in [EAs in Action](#) for providing a taped [interview](#) on year end tax planning for Lehigh Valley Entrepreneur, a website providing information to small businesses. Jay provided a professional representation of the role of an EA in tax planning.

SOUTHEASTERN PA REGION

EA Breakfast Meetings are on hiatus until the end of tax season. Please join us again after April 15th on the following dates:

May 6, 2009	October 7, 2009
June 3, 2009	November 4, 2009
July 1, 2009	December 2, 2009
August 5, 2009	January 6, 2010
September 2, 2009	

Put these dates on your calendar. Future meeting notices will be sent via e-mail only if there is a change or special topic. Meetings are at Michael's Deli and Restaurant of King of Prussia on Town Center Rd in the Valley Forge Center (one mile north of King of Prussia Mall on Rt 202). Meetings begin about 9 a.m. There is no need to RSVP about attending, but if you have not yet attended a meeting and are not yet on the e-mail list, please contact Craig Argo to confirm the meeting hasn't changed. Bring your questions, ideas, and experiences to exchange with other EA's. Invite other EA's to the meeting. Any ideas for special meeting topics, contact Craig Argo, 610-701-3319 or argotxpro@verizon.net. Sure hope to see you at the meetings.

Editor's Notes...

Important! To ensure that this quarterly newsletter won't be rejected as spam, please include pa.enrolledagents.nl@gmail.com in your address book. This email is used for distribution purposes and communication with the newsletter editor only.

If you have news items to submit to the newsletter, ideas for content, or wish to contribute an article, contact me at pa.enrolledagents.nl@gmail.com. The deadline for submissions to the May newsletter is April 20th, 2009.

If your personal or business information including email address has changed, contact [Samantha Stewart](#) to update your information.

Thank you,

Michelle Long, EA
Editor

News and views...

PENNSYLVANIA

Keep up to date with important filing deadlines this tax season by checking out the interactive calendar at http://www.revenue.state.pa.us/revenue/iCal/calendar.asp?calendar_ID=547&revenueNav=1.

News and views (cont.)...

From the IRS...

The IRS has information for new procedures to [correct payroll errors](#).

Enrollment Renewal

The link on the IRS website providing information on CPE requirements for enrolled agents is currently under revision. As a refresher, enrolled agents are required to earn 72 CPE credits from a qualifying sponsor over a three year period, earning a minimum of 16 credits in any of the three calendar years. Of those credits at least two a year are required to be on Ethics. EAs whose social security number ends in 0, 1, 2, or 3 fall into the November 1, 2009-January 31, 2010 enrollment cycle. The IRS charged \$125 for the 2008-2009 renewal for EAs whose social security number ended in 7,8, or 9.

IRS hotline numbers are posted [here](#). Unfortunately an updated list of IRS contact numbers no longer seems to be available on the IRS website. This list provided the names and numbers of key people within Pennsylvania's IRS staff if more direct contact was needed with an individual. A call and email to the IRS was unsuccessful in finding out if the list is still available. If any PSEA members have further information, please email [Michelle Long](#).

Need assistance with e-filing? **E-file telephone and web directory** is posted [here](#).

IMRS Hot Issues include obtaining transcripts for nonfilers, transmitting returns before receiving 1099-R, W-2 or W-2G, and taxpayer scenarios and possible tax consequences resulting from economic distress.

Wondering what your client actually received as a stimulus payment in 2008? You can verify the amount to put on the tax return by visiting the [IRS website](#). Of course **your** clients are sure to come in with the notice (1378) the IRS should have mailed them showing the amount of their stimulus payment.

Lots of changes

Included in the latest notices for the 2009 tax preparation season are:

The deadline for extensions for partnership, partnership withholding tax and fiduciary returns is now on September 15th. This is also in effect for [Pennsylvania](#). [Form 7004](#) is still used for all extensions but now includes a section for five month extensions applying to Form 1065, 1041 and 8804. Currently Pennsylvania includes the 1120S under the new extension deadline on its website, but Form 7004 does not. Hopefully some clarification will be forthcoming.

More interim guidance on preparer penalties is found in [Notice 2009-5](#).

The language required to meet the new disclosure requirements is explained in [Rev. Proc. 2008-35](#).

For clarifications on calculating the homebuyer's credit, see the [First-time Homebuyer Credit Information Center](#).

If you're having fun muddling through the new compliance questions on the 1065, the IRS has a series of [scenarios](#) that may aid in how to answer them and how to calculate the appropriate partner capital percentages.

Representation and Enrolled Agents

The past few issues have featured articles by George Meyers, EA on representation issues. Since the February issue comes at a such a busy time, we'll continue with those hopefully in the May issue. Thanks George for sharing your expertise in an area that is extremely relevant to the status of enrolled agent.

PSEA Board 2008-2009...



From left to right:

Samantha Stewart, Michelle Long, Bob Nugent, Ed Sulkoske, Ron Calhoun, Kathy McCusker, Diana Dugan, Jacob Himmelstein, Roxanne Witmer, George Meyers, Mary Ann Jesse, Helen O'Planick, and Bill Matesevac. Dave Campsey is absent from the picture.

Your PSEA Board works hard to provide you with the benefits of membership. Please consider joining the Board in a Board Member or Committee capacity to improve the benefits for all of our members.

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