



# The Accountant

Official Publication

of the North Carolina Society of Accountants

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November 2014



## A Message From The President

Margie H. Strider



Margie H. Strider

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PTI  
Brochure Attached



Are you currently a member of NCSA? Did you receive this issue of The Accountant in the mail? If so, I do not have a correct email address on file for you. Please forward a correct email address to [Candace@ncsa1947.org](mailto:Candace@ncsa1947.org) at your earliest convenience to ensure you receive information from NCSA in a timely manner.

Wow, where has the year gone. Tax season is officially over as far as the "dates" for filing are concerned. I know we all have those that disregard dates and have yet to bring in the information for filing their taxes. What's new? It happens all the time.

With much regrets, we have lost a Past President, Steven Pace, as he died from the results of an auto accident. Our hearts and prayers go out to his wife, Lynn, and his staff; and know that he will be greatly missed by all of us in NCSA. Steven was a dedicated member for many years, will be remembered by all that knew him, and is a big loss for NCSA and its members.

I would like to say the Practitioner's Tax Forum was a great success, and a big thank you to James Holmes, Chair, and Eugenia Tabon from IRS, for coordinating this event with those of the IRS, Jonetta Applying and her boss from NC Dept of Revenue, and Howard Michael and David Yokley from the NC Dept of Commerce Division for taking part in this worthwhile event. It is always beneficial to us to learn of those changes that will assist us as tax preparers with concerns of our clients and how those changes will affect them with filing their taxes each year.

The hotel arrangements were excellent as well as the meal which was secured by our James Upton; a thank you to you as well. Everyone that assisted in making this another successful event, I really appreciate all you did for NCSA/NCSEA, and thank you.

Tax schools are coming up as well as several chapters are having Legislative meetings with those elected officials to bring us up to date on what is going on in our government. Legislative meetings are a great event for our chapters to have in order to get North Carolina Society of Accountants' name out in front of them letting them know we are interested and concerned with what is going on at Raleigh, NC, or Washington, DC, and how tax dollars are being handled as well as those new regulations which were enacted for the filing of taxes.

I want to encourage those that have not signed up for any of the tax seminars to do so quickly as time is running out. PTI is the seminar that rewards NCSA with residuals for those attending that are members of NCSA. I would like to encourage those that haven't registered, to do so as soon as possible.

*(continued on page 3)*

## Chapter News

Hearth and home beckon us as we enter the Thanksgiving season. Enjoy a slice of pumpkin pie, some turkey and candied yams in between all of your tax update classes. After the holiday season we will all be back to the grindstone at a break neck pace, take time for what matters most, friends and family. Have a great Thanksgiving!

### Burlington

The Burlington Chapter met October 23<sup>rd</sup> at Kimbers in Gibsonville. The meeting was a roundtable discussion of issues and questions posed by the members. The Burlington chapter normally meets on the 4<sup>th</sup> Thursday of each month. For more information about the Burlington chapter contact Jim Holmes at [jholmes acct@yahoo.com](mailto:jholmes acct@yahoo.com)

### CapeFear

The Cape Fear chapter met on October 20<sup>th</sup> at The Brass Lantern in Dunn with 23 in attendance. The meeting consisted of NCSA President Elect **Ron Powell** speaking on EITC Due Diligence, which was very informative and thought provoking. The next meeting will be on November 17<sup>th</sup> and will be a double header with NCSA Past President **David Rollins** speaking on the upgraded NCSA website and **Marsha Wheeler** speaking on Chapter Promotions. For more information contact Merry Arnett at [mparnett@embarqmail.com](mailto:mparnett@embarqmail.com)

### Central

The Central Chapter held their monthly meeting on October 27<sup>th</sup> at Sagebrush Steakhouse. This was the chapter's legislative meeting with NC Senator **Jerry Tillman** (R-Randolph/Moore), NC Representatives **Pat Hurley** (R-Randolph) and **Allen McNeill** (R-Randolph/Moore). Next month will feature NCSA Past President **David Hooker** speaking on SSARS 19 Engagements on Monday, November 24<sup>th</sup>. The chapter will hold its Christmas party at Sagebrush in Asheboro on December 11 along with a food and toy drive, an inspirational speaker will present the program that night. Central Chapter meets on the 4<sup>th</sup> Monday of each month. For more information contact Kevin Robinson at [kevrob@triad.rr.com](mailto:kevrob@triad.rr.com)

### Charlotte

The Charlotte Chapter held their monthly meeting on October 23<sup>rd</sup> with Senator **Jeff Jackson** and eight in attendance. The senator spoke on Legislative Updates followed by chapter members **Eli Robles** and **Abigail Alvarez** who spoke on ITIN requirements. The meeting was held at the Captain's Galley in Matthews. The next meeting of the Charlotte Chapter will be November 20<sup>th</sup> with speaker to be announced. For more information contact Louise Pistole at [pistole9@windstream.net](mailto:pistole9@windstream.net)

### Eastern

The Eastern Chapter met on October 28<sup>th</sup> at Parkers BBQ in Greenville with NCSA Past President **Wayne Parker** speaking on Preparing Tax Returns for Clergy. The next meeting will be held on November 25<sup>th</sup> with **NCDOR** providing an NC Tax Update. The Eastern chapter meets on the 4<sup>th</sup> Tuesday each month. For more information contact Ronald Powell at [ron@powellaccounting.com](mailto:ron@powellaccounting.com)

### Hickory

The Hickory Chapter met on Monday, October 22<sup>nd</sup> at Abingdon Glen Village in Hickory with NCDOR representative **Karen Bargsley** giving an NC Tax Update. The next meeting will be November 24<sup>th</sup> and will feature **James Upton** speaking on Rental Income Issues. For more information contact Susan Dale Moore at [susan@dalesaccounting.com](mailto:susan@dalesaccounting.com)

### Piedmont

The Piedmont Chapter met on Thursday, October 30<sup>th</sup> to discuss the Initial Probate Interview and Streamlining the Process at Sagebrush Steakhouse in Kernersville at 6:30PM. The next chapter meeting will be on November 13<sup>th</sup> at Sagebrush in Kernersville. Piedmont Chapter meets on the last Thursday of each month. For more information contact Carol Smith at [clstaxes@bellsouth.net](mailto:clstaxes@bellsouth.net)

### Raleigh

The Raleigh Chapter met October 28<sup>th</sup> at Manchester's in Raleigh. Chapter Co-Vice President **Larry Grossman**, spoke on Tax Returns for Same-Sex Married Couples. The chapter will hold a combined November/December meeting which will also serve as the chapter's annual social on December 9 again at Manchester's. The Raleigh Chapter meets on the 4<sup>th</sup> Tuesday of each month. For more information contact Stephen Metelits at [metelits@usa.net](mailto:metelits@usa.net)

### Sandhills-Sanford

The Sandhills-Sanford Chapter met on Tuesday, October 28<sup>th</sup> at Davison's Steaks in Sanford with 20 in attendance. The meeting was the chapter's legislative meeting with US House Rep. **Renee Ellmers** (R-NC 2), NC Rep **Jamie Boles** (R-Moore) and NC Rep **Mike Stone** (R-Lee) .For more information contact Mark Bouchier at [mbouchier@mabaccounting.net](mailto:mbouchier@mabaccounting.net)

### Western

The Western Chapter met October 28, 2014 at Happy Hill Restaurant in Asheville. Dave Trout will be presented on the ACA – The New Health Insurance in 10 Easy Steps. The Western Chapter will not meet in November but be ready for the Christmas Party early – December 9, 2014 with the customary Christmas exchange to keep us entertained. Location to be announced. For more information contact John McKinney at [johnm@accuraaccounting.com](mailto:johnm@accuraaccounting.com).

### Wilmington

Contact Chapter President Marie Izzo for more information at [marie@johnizzocpa.com](mailto:marie@johnizzocpa.com)

Share news of your chapter with *The Accountant*, contact James Upton at [jamesupton@rtmc.net](mailto:jamesupton@rtmc.net) or by fax to (336) 873-7650. We can only report what we have been told, so get those tongues wagging!

## A Message From The President

(continued from page 1)

Thanksgiving is just around the corner, and I wish each of you a happy and safe holiday. This is a time we share with family and friends, and we should be thankful for all we have been blessed with and the freedom to live in a free world, thanks for our forefathers and those that have given their lives to keep us free.

As I mentioned in the last *Accountant*, I will be contacting those in my Leadership Program in the next week or two. I wanted to wait until after tax season was over and give everyone a chance to read and get a better understanding regarding this program as they go through the material in the book. I trust each of the participants has found this information to be beneficial to them in understanding some of the roles of leadership as well as those portions of NCSA that is a part of the program and our functions. I look forward to seeing some of these, if not all, to take part in our leadership positions very soon concerning NCSA.

Much thanks goes to Stephen Metelits, James Upton, Bill Fischer, Candace Cansler, and Julie McNeill for making sure *The Accountant* gets published timely. Also thanks to Cheryl Hudson, David Rollins, Julie McNeill, John McKinney, Candace Cansler and James Upton for taking care of the Web site and keeping members up-to-date with the activities of each chapter and those of NCSA.

Remember to read all the up-coming events that are posted in each monthly *Accountant*. Mark your calendars for these so you will remember them as to when they come up each month. Also, I encourage chapter members to support their local chapter as this is an investment each of us has in making us more successful and keeping us up-to-date on facts and changes that we need in order to continue in our profession.

## Biodiesel

The point of taxation on biodiesel changed October 1. Biodiesel now becomes taxable when it is produced in NC and is removed from the storage facility at the production location or it is imported into NC outside the terminal transfer system. This change in the law also clarifies that the producer or importer of biodiesel is required to be licensed as a biodiesel provider.

Prior to this law change, biodiesel was taxable if it was blended in NC or imported to NC as a blended fuel. This law change clarifies that biodiesel, whether blended or not, is a taxable motor fuel.

## Service Contracts

Effective October 1, a privilege tax at the 4.75% general state and applicable local and transit rates of sales and use tax are imposed on a retailer to the sales price of or the gross receipts derived from a service derived from a service contract sold at retail. A service contract is defined as a contract where the obligor under the contract agrees to maintain or repair tangible personal property or a motor vehicle. An obligor is a person who is legally or contractually obliged to provide the services for the service contract purchaser. A facilitator is a person who contracts with the obligor of the service contract to market the service contract and accepts payment from the purchaser.

## Local Travel

In TD 9696, the IRS adopted amendments to the regulations.

Expenses paid or incurred for lodging of an individual who is not traveling away from home generally are personal, living, or family expenses that are not deductible by the individual. Under certain circumstances, however, local lodging expenses may be deductible as ordinary and necessary expenses paid or incurred in connection with carrying on a taxpayer's trade or business, including as an employee.

An individual's local lodging expenses will be treated as ordinary and necessary expenses if:

1. The lodging is for the individual to participate fully in or be available for a *bona fide* business meeting, conference, training, or other business function;
2. The lodging is for a period that does not exceed 5 calendar days and does not recur more frequently than once per calendar year;
3. If the individual is an employee, the employer requires the employee to remain at the activity or function over night; and
4. The lodging is not lavish or extravagant under the circumstances and does not provide any significant element of personal pleasure, recreation, or benefit.

## Farmers

Qualifying farmers get an exemption from sales and use tax for certain tangible personal property, digital property, and services. Effective July 1, a qualifying farmer is a person who has an annual gross income for the preceding income tax year of \$10,000 or more from farming operations or who has an average annual gross income for the 3 preceding income tax years of \$10,000 or more from farming operations. A qualifying farmer includes a dairy operator, a poultry farmer, an egg producer, a livestock farmer, a farmer of crops, and a farmer of an aquatic species. For purposes of the exemption, an item is used in farming operations if it is used for planting, cultivating, harvesting, or curing of farm crops or in the production of dairy products, eggs, or animals. To apply for a qualifying farmer exemption certificate number, complete and submit Form E-595QF, *Application for Qualifying Farmer Exemption Certificate Number*, to the DOR.

A person who does not meet the definition of qualifying farmer may apply to the DOR for a conditional farmer exemption certificate number. A conditional farmer may purchase qualifying items exempt from sales and use tax to the same extent as a qualifying farmer. To receive a conditional farmer exemption certificate, the person must certify that the person intends to engage in farming operations and that the person will timely file state and federal tax returns that reflect income and expenses incurred from farming operations. The certificate number is valid for 3 years and cannot be renewed or extended. To apply for a conditional farmer exemption certificate number, complete and submit Form E-595CF, *Application for Conditional Farmer Exemption Certificate Number*. The DOR may not issue a conditional farmer exemption certificate to a person who has had a conditional farmer exemption certificate issued during the prior 15 income tax years.

## Partnership

In PD-14-02, the DOR announced it has revised its policy on partnerships doing business in multiple states. The department is revising its partnership income tax return form and instructions for 2014 to remove provisions for reporting income from segregated activities. The department believes that, under a constitutionally sound apportionment method, income from unitary business activities is allocated to the business *situs* of the activity. Consequently, the partnership tax return form is revised to include a line for reporting nonapportionable income from North Carolina sources and a line for reporting apportionable income subject to North Carolina's apportionment factor.

If a partnership believes that the statutory apportionment formula attributes a greater portion of its business to this state, it may make a written request with the Secretary of Revenue for permission to use an apportionment formula that it believes is a better method to attribute its income to North Carolina.

## Same Sex

In PD-14-3, the NC DOR announced that same-sex couples who are legally married under *any* state law by December 31, 2014, generally must file a NC income tax return using the same filing status claimed on the federal tax return. However, if one spouse is a nonresident individual and has no NC taxable income for the tax year, the spouse that is a resident of NC or has NC taxable income may elect to file a return as married separate. Individuals in a domestic partnership, civil union, or long-term relationship, but not legally married, must claim the filing status of single or, if qualified, head of household or qualifying widow(er).

Same-sex couples who were legally married prior to 2014 but who have not filed original returns for those tax years as of October 24, 2014, also generally must file a NC income tax return using the same filing status claimed on the federal return.

Individuals who entered into a same-sex marriage prior to 2014 and filed a federal income tax return with a filing status of married filing joint or married filing separate but filed separate NC income tax returns prior to October 24, 2014, claiming the filing statuses of single or, if qualified, head of household or qualifying widow(er) as previously required by NC law may, but are not required to, amend their NC income tax returns for any corresponding tax years within the statute of limitations. Use Form D-400X to amend a NC individual income tax return.

## Inside NCSA

Julie McNeill

*Where interesting facts and overheard stories are told.  
Be careful what you say it might just show up here!*



NCSA Past President **Jan Helgreen Allison** and husband Ricky welcomed another handsome grandson, Mason Dunham, on October 11<sup>th</sup> at 2:57am weighing 9lbs 4oz and 21” long. Mason was born to Mandy Allison Dunham and husband Jamie. Little Mason is a real cutie!

He’s on the move! NCSA Past President **Dean Gunter** doesn’t let the grass grow under his feet. He is on the move again, this time to the beautiful North Carolina High Country. Dean is now serving as controller for a private company in Boone. Better get ready for winter now Dean, it gets cold and snowy up in the hills!



The NCSA family is still in shock over the passing of NCSA Past President **Steven G. Pace** aka Suave’ D. Please keep the Pace family, friends, and staff in your thoughts and prayers.



Here is a throwback photo from Steve Pace’s tenure as president of NCSA. Pictured left to right **Florence Black, Rhonda Marsh, Steve Pace, Dean Gunter, Jan Allison, and Lynnanne Gray**. See more memories of Steve at [www.ncsa1947.org/pace](http://www.ncsa1947.org/pace)

**Paula Brown**’s mother Thelma Bowers passed away on October 22<sup>nd</sup> in Charlotte at age 91. Please remember Paula and husband Frank and family at this time.



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## NCSA Schedule of Events

### 2014

November 18-19–**PTI**, Sheraton Four Seasons, Greensboro

November 19-20–**PTI**, Doubletree Yorkmont, Charlotte

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

December 1-2–**NCSU**, Intermediate, Four Points, Asheville,  
8:30 am-4:45 pm

December 1-3–**NCSU**, Intermediate & Advanced,  
Double Tree, Fayetteville, 8:30 am-4:45 pm

December 3-4–**NCSU**, Intermediate, Hawthorne Inn,  
Winston-Salem, 8:30 am-4:45 pm

December 3-4–**NCSU**, Intermediate & Advanced,  
Cabarrus Arena, Charlotte, 8:30 am-4:45 pm

December 8-9–**NCSU**, Intermediate, Hotel & City Bistro,  
Greenville, 8:30 am-4:45 pm

December 8-9–**NCSU**, Intermediate & Advanced,  
Coliseum, Greensboro, 8:30 am-4:45 pm

December 10-11–**NCSU**, Intermediate, Holiday Inn,  
Wrightsville Beach, 8:30 am-4:45 pm

December 10-11–**NCSU**, Intermediate & Advanced,  
McKimmon Center, Raleigh, 8:30 am-4:45 pm

### 2015

May 29–**Board of Directors Meeting**, Asheboro, 9 am

June 16–**Board of Directors Meeting**,  
Chetola, Blowing Rock, 5:30 pm

June 17–**Accounting Seminar**, Chetola, Blowing Rock,  
8 am-4:30 pm

June 18–**Convention**, Chetola, Blowing Rock

## 2014-2015 OFFICERS

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# Fees/Hotel Info

**Registration Fees Include:** Participation in all educational sessions, continental breakfast, early morning coffee, refreshment breaks and the PTI comprehensive book of handout materials, problems, and forms. We encourage early registration to ensure an adequate supply of seats and books. We reserve the right to close enrollment when the facilities are filled. Don't be left out! **(Lunch not included.)**

**All registrations should be mailed to Manhattan, Kansas.**

The fees are:	\$345 by	\$385 after
<b>[1] Greensboro</b>	10/31	10/31
<b>[2] Charlotte</b>	11/1	11/1
<b>[3] Myrtle Beach</b>	11/3	11/3

These conferences will be held on

- [1] Tuesday & Wednesday, Nov. 18th & 19th** at the Sheraton Greensboro at Four Seasons, 3121 High Point Road, Greensboro, NC 27407-4615. Phone (336) 292-9161. Rates: \$129.00 Single (\$145.44 Inclusive) **Room Rate Cut-off Date: Oct. 18.** Reference "PTI" when making room reservations
- [2] Wednesday & Thursday, Nov. 19th & 20th** at the Doubletree Hotel Charlotte Airport, 2600 Yorkmont Road, Charlotte, NC 28208. Phone (800) 222-8733. Rates: \$109.00 Standard King (\$125.62 Inclusive). **Room Rate Cut-off Date: Nov. 4.** Reference "PTI" when making room reservations.
- [3] Thursday & Friday, Nov. 20th & 21st** at the Ocean Reef, 7100 N Ocean Boulevard, Myrtle Beach, SC 29572. Phone (800) 542-0048. Rates: \$57.75 OF Standard (\$76.56 Inclusive) \$72.45 OF Queen/King Parlors (\$93.17 Inclusive). **Room Rate Cut-off Date: Oct. 1.** Reference "PTI" when making room reservations

**Who May Enroll:** Enrollment is open to all CPAs, EAs, RTRPs, CFPs, attorneys, accountants, CLUs and trust officers, regardless of years in practice or experience level.

## CPE Credits



Professional Tax Institute, Inc. is registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses. Complaints regarding sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. www.nasba.org

PTI has entered into an agreement with the Office of Director of Practice, Internal Revenue Service (**Sponsor No 82**), to meet the requirements of 31 Code of Federal Regulations, section 10.6(g), covering maintenance of attendance records, retention of program outlines, qualifications of instructors and length of class hours. This agreement does not constitute an endorsement by the Director of Practice as to the quality of the program or its contribution to the professional competence of the enrolled individual.

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# 2014 Topics

- **Affordable Care Act Update**  
Net Investment Income  
Additional Medicare Tax Update  
Individual Mandate  
Employer Mandate
- **Ethical Considerations**
- **Individual Taxpayer Issues**  
Master Limited Partnerships  
Qualified Tuition Program  
Health FSA  
Life Insurance Taxation Issues
- **IRS Representation & Procedure**
- **Marriage Tax Aspects**  
Impact of Marriage on Taxes  
Changing Filing Status (MFS/MFJ)  
Same-Sex Marriage Issues
- **Capitalization/Repair Regs**  
Repair or Improvement  
Safe Harbors  
Materials and Supplies
- **Entity Selection**  
Initial Formation  
Taxation of Business Entities  
Entity Selection Scenarios
- **Small Business Issues**  
Accrual of Income  
Trust Fund Recovery Penalty  
Relief For Late S Corporation Elections
- **Passive Activities**  
Material Participation  
Income Recharacterization Rules  
Limitations on Deduction of Losses  
Use of Form 8582, Passive Activity Loss Limitations
- **AND much more!**

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**GREENSBORO, NC**  
**Nov. 18 & 19, 2014**  
Sheraton Greensboro at Four Seasons

**CHARLOTTE, NC**  
**Nov. 19 & 20, 2014**  
Doubletree Hotel Charlotte Airport

**MYRTLE BEACH, SC**  
**Nov. 20 & 21, 2014**  
Ocean Reef Resort

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# Meet the PTI Team

## MEET THE PTI SPEAKERS

PTI Conference speakers present our diverse subject matter in an informative, entertaining manner. If you are tired of presenters that merely read out of the book, then give PTI a try. With a combined 149 years of tax practice experience, we truly understand practitioners' needs when it comes to continuing education.



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**Professional Tax Institutes, Inc**

# Time Schedule

Period	Time		CPE Min.	Break Min.
<b>Day One</b>				
	7:00	8:00	Registration & Coffee	
#1	8:00	9:40	Randal R. Carlson	100
	9:40	9:50	Break	10
#2	9:50	11:30	Dick A. Minot	100
	11:30	12:30	Lunch on Own	60
#3	12:30	2:10	Randall R. Carlson	100
	2:10	2:20	Break	
#4	2:20	4:00	Dick A. Minot	100
	4:00		<b>Conclusion - 1st day</b>	<b>80</b>
<b>Day Two</b>				
	7:00	8:00	Registration & Coffee	
#1	8:00	9:40	Stephen F. Valentine	100
	9:40	9:50	Break	10
#2	9:50	11:30	Paul C. Bumgarner	100
	11:30	12:30	Lunch on Own	60
#3	12:30	2:10	Stephen F. Valentine	100
	2:10	2:20	Break	
#4	2:20	4:00	Paul C. Bumgarner	100
	4:00		<b>Conclusion - 2nd day</b>	<b>80</b>
<b>Total Conference</b>			<b>800</b>	<b>160</b>

For the consideration of others, please turn all cellular phones to off or set to vibrate, and no recording of any type is allowed during the presentation.

## Register Today!



### By Phone

Call us today at:  
**1-800-771-1784** or (785) 537-1121



### By Mail

Mail the completed form to:  
**Professional Tax Institutes, Inc.**  
P.O. Box 728  
Manhattan, KS 66505-0728



### By FAX

FAX the completed form to:  
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### Or Via the Internet

Access our Website at: [www.ptitax.com](http://www.ptitax.com)

**Refund Policy:** Fees are refunded (less a \$50 service fee per registration) if notification is received at least 7 business days prior to the conference. 50% is refundable thereafter. If you fail to attend (no show) and do not notify us in advance, the full fee is due. Substitutions may be made if we are notified in advance.

**Information for registrants:** The content of the 1040 continuing education conferences includes both tax law update and accounting issues. The conferences are prepared as an update to improve taxation skills for attendees with intermediate to advanced technical knowledge. The teaching method used in the courses is the "group-live" format. Prerequisites for the two day 16 CPE credit hour course are a basic working knowledge in the areas of taxation and accounting.

# 36th Annual Conference

## PTI CONFERENCE REGISTRATION

(Additional discount for ALL online registrations)



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Has your mailing address changed in the last year?  Yes  No

Full Name: \_\_\_\_\_

Firm Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State/Province: \_\_\_\_\_ Zip/Postal Code: \_\_\_\_\_

Telephone: ( ) \_\_\_\_\_ Fax: ( ) \_\_\_\_\_

Email: \_\_\_\_\_

ADDITIONAL ATTENDEES: \_\_\_\_\_

Please register me/us for the Conference in:

Location: \_\_\_\_\_

Number of registrations: \_\_\_\_\_ @ Fee of: \$ \_\_\_\_\_ each = \$ \_\_\_\_\_

**Less Four or More Discount:** Four or more people attending from any one firm will qualify for a reduction in registration of **\$20.00 each**.

Number of registrations: \_\_\_\_\_ @ (\$20) = \_\_\_\_\_

GRAND TOTAL = \$ \_\_\_\_\_

Preferred method of payment:

Check enclosed to cover the full fee  
**Make checks payable to: PTI, Inc.**

Mail to: Professional Tax Institutes, Inc.

P.O. Box 728  
Manhattan, KS 66505-0728

Charge to:  VISA  Mastercard  American Express  Discover

Account Number \_\_\_\_\_ exp \_\_\_\_\_

Cardholder (print): \_\_\_\_\_

Authorized Signature: \_\_\_\_\_

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**ATTENTION:** For more information regarding administrative policies such as complaints and refunds, please contact our office at 800.771.1784.