



The Accountant

Official Publication

of the North Carolina Society of Accountants

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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 at your earliest convenience to ensure you receive information from NCSA in a timely manner.

A Message From The President

Margie H. Strider



Margie H. Strider

Another month has passed, and corporate extensions should have been done by now. Fall has come, and the weather is much cooler lately. We all have those individual returns that still are waiting on the final information to get our file cabinet cleaned and ready to have the 2014 files fill them back up in just three and one-half months. Some of us still have clients that are behind more than their 2013 taxes, and we have their uncompleted information file still in our file cabinets.

I would like to thank all those members and non-members that supported our Fall Pas-Serving a Maturing Nation-Level I. This seminar was a sell-out to room capacity, and the hotel had to move us to another room. I appreciate each of you that helped make this possible. This was a very worthwhile class, and I'm sure we all took back a few nuggets we can use in our office.

I would like to thank all of our members that have recruited new members. I want to say welcome to those new members, and if ever you need help, you have a large network of people in our society that would more than happy to assist you with any questions you might have with either accounting or taxes. Each event NCSA participates in, allows us the opportunity to put our Society's name out there in front of the attendees. I want to say thank you to our Public Relations Committee and Membership Committee for their commitment to NCSA and all the work they do.

Practitioners' Forum is coming up in October 2014. If you haven't registered for this event, do so immediately as the seating is limited. This will be in Greensboro at the Airport Holiday Inn.

Tax schools are just around the corner. I would like to encourage everyone to sign up for one of these schools before the last minute. As I said in last month's *Accountant*, PTI allows us some residual when we reach that "magic" number participates at each location. We are very close to the minimums at Greensboro and Myrtle Beach locations with NCSA getting rewarded for those NCSA members that register at these locations.

I will be in contact with those members that signed up for my Leadership program in the next few weeks. I trust this information has been a benefit to each of you, getting to understand a little more on how to become a better leader, parliamentary procedures, NCSA AP Manual information, CE requirements and procedures, and hope to see some of you step up to the plate for positions in NCSA.

All of our events are listed on the event calendar on the website and *The Accountant*, and you can register and pay through the website. Brochures and registration forms accompany each newsletter, and registration and payment can be done using these forms. Don't forget to see what's new on the website, and also a big thank you to Julie McNeill for her information on "INSIDE NCSA". Please let Julie know about anything you would like to see posted here. If you don't let her know, some of your "friends" just might.

Chapter News

As we enter the month of October we begin to see the leaves change colors, the spiders weave their webs, and the hint of chill in the air. We should all take the time to enjoy this fall season as we know just around the corner we will be busy once again. "Even if something is left undone, everyone must take time to sit still and watch the leaves turn." - Elizabeth Lawrence

If you are searching for ways to serve NCSA start at your chapter, read on to see what's going on across the state!

Burlington

The Burlington Chapter did not meet this month so that members could attend the Serving a Maturing Nation Seminar in Raleigh. The Burlington chapter normally meets on the 4th Thursday of each month. For more information about the Burlington chapter contact Jim Holmes at jholmes.acct@yahoo.com

Cape Fear

The Cape Fear chapter met on September 15th at Sammio's Italian Restaurant in Fayetteville with NCSA Past-President **JR Lawson** speaking on Business Valuations and Dispositions. For more information contact Merry Arnett mparnett@embarqmail.com

Central

The Central Chapter held their monthly meeting on September 22nd at Sagebrush Steakhouse with NCSA Past-President **Paul Bumgarner** Healthcare Reform Mandates and Subsidies. The next meeting scheduled for October 27th will host the annual Legislative meeting at Sagebrush with NC Senator **Jerry Tillman** (R-Randolph/Moore), NC Representatives **Pat Hurley** (R-Randolph) and **Allen McNeill** (R-Randolph/Moore). Central Chapter meets on the 4th Monday of each month. For more information contact Kevin Robinson at kevrob@triad.rr.com

Charlotte

The Charlotte Chapter held their monthly meeting on September 18th with NCSA Past President **Jim Holmes** presenting NC Simple Probates and Estates. The next meeting is scheduled for October 23rd with Senator **Jeff Jackson** on Legislative Updates at the Captain's Galley in Matthews. The next meeting of the Charlotte Chapter will be announced. For more information contact Louise Pistole at pistole9@windstream.net

Eastern

The Eastern Chapter met on September 23rd with **James Upton** speaking on Rental Income. The next meeting will be held on October 28th with **Wayne Parker** speaking on Preparing Tax Returns for Clergy. The Eastern chapter meets on the 4th Tuesday each month. For more information contact Ronald Powell at ron@powellaccounting.com

Hickory

The Hickory Chapter met on Monday, September 29th at O'Charley's in Hickory with NCSA President Elect **Ron Powell** speaking on EITC Due Diligence. For more information contact Susan Dale Moore at susan@dalesaccounting.com

Piedmont

The Piedmont Chapter met on Thursday, September 25th to discuss Unemployment Issues with **Bob McCarty** at Sagebrush Steakhouse in Kernersville at 6:30PM. Piedmont Chapter meets on the last Thursday of each month. For more information contact Carol Smith at clstaxes@bellsouth.net

Raleigh

The Raleigh Chapter met September 23rd at Manchesters in Raleigh, NC. **Rhonda High**, Customer Education Officer with the NC Department of Revenue spoke on Upcoming North Carolina Tax Laws. The Raleigh Chapter meets on the 4th Tuesday of each month. For more information contact Stephen Metelits at metelits@usa.net

Sandhills

The Sandhills Chapter met on Tuesday, September 30th at Table on the Green in Pinehurst. The chapter hosted **Karen Bargsley** from NCDOR who gave an NC Tax Law Update. Next month will be 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). The meeting will be on October 28th at Davison's Steaks in Sanford. For more information contact Mark Bouchier at mbouchier@mabaccounting.net

Western

The Western Chapter met on Tuesday, September 30th at Beef Brady's in Arden. NCSA President Elect **Ron Powell** spoke on EITC Due Diligence. For more information contact John McKinney at johnm@accuraaccounting.com.

Wilmington

The Wilmington Chapter held a meeting on September 22nd with NCSA President Elect **Ron Powell** presenting EITC Due Diligence. Contact Louise Pistole for more information at pistole9@windstream.net

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

PTIN

PTIN renewal time starts in mid-October. You must establish or renew your PTIN if you want to do taxes in 2015. The easiest way to do this is to go to irs.gov/ptin and establish an on-line personal account, if you don't have one already.

Serving a Maturing Nation

Wow! 59 attendees came to Cary for the seminar held on September 25-26 at Embassy Suites. The chapters were represented well at the recent seminar. It was good to see Wilmington members **Marie Izzo** and husband **John** as well as **Ruth McClellan** and **Susan Corliss Bland** in attendance. Kudos to these chapter members for taking part in NCSA events. Also seminar chair **James Upton** was called away on day one due to an emergency back home, but **Cheryl Hudson**, **Florence Black**, **Marsha Wheeler** and **Gale Champie** stepped in to assist with keeping things running smoothly. **Mary Fuller** fell and was hurt after day one and was not able to come back the second day, hopefully Mary is on the mend. Thanks to NCSA President **Margie Strider** for planning this seminar; lots of great information was shared, and now we all know that we need to increase our fees to save for our own retirement!

Thanks to each of the NCSA members who attended: **Peggy Bartsch**, **Florence Black**, **John Blanton**, **Paul Bumgarner**, **Gale Champie**, **Susan Corliss Bland**, **Jense Creighton**, **Richard Davis**, **Nona Fisher**, **Wayne Frank**, **Mary Fuller**, **Lynanne Gray**, **Larry Grossman**, **Dean Gunter**, **Denise Hammond**, **Cheryl Hudson**, **Marie Izzo**, **Curt Lee**, **E.L. Lemonds**, **Pamela Lowrie**, **Ruth McClellan**, **John McKinney**, **Sarah McKoy**, **Julie McNeill**, **Stephen Metelits**, **Lottie Neal**, **Carole Owenby**, **Joyce Padmos**, **Wayne Parker**, **Rena Pilkenton**, **Yvonne Potter**, **Ron Powell**, **Kevin Robinson**, **David Rollins**, **Marjorie Scott**, **Margie Strider**, **Catherine Thomas**, **James Upton**, and **Marsha Wheeler**. Without member support our events cannot be successful, thanks to all of you for supporting NCSA!

RTRP

Since the Loving suit, the IRS is reluctant (officially, cannot) use the term RTRP. Technically, RTRP is allowed to be grandfathered into the Annual Filing Season Program (AFSP) with the conditions of RTRPs meeting the required CE course renewal requirements. As far as the IRS is concerned, AFSP is what RTRP becomes because the IRS cannot legally use the term RTRP even though the IRS cannot prohibit RTRPs from using it. All AFSPs will be listed in the new IRS tax preparer directory.

Sales and Use Tax

The total sales price of a newspaper sold at retail through a coin-operated vending machine after October 1 is subject to the 4.75% general state and applicable local and transit rates of sales and use tax.

The Department issued "clarification" regarding sale of bakery items by an artisan bakery being "sold with eating utensils." Eating utensils only need to be made available to purchasers by an artisan bakery in order for a sale of bakery items to be considered sold with eating utensils and, therefore, subject to the 4.75% general state sales tax and applicable local and transit rates of sales and use tax. Eating utensils includes plates, knives, forks, spoons, glasses, cups, napkins, and straws. Sales of bakery items by an artisan bakery without eating utensils being available are only subject to the 2% local rate of tax.

Cafeteria Plans

Notice 2014-55 expands the permitted change rules for coverage under a Cafeteria Plan for two situations in which the employee wants to purchase coverage through a competitive marketplace established under an Exchange or a Health Insurance Marketplace.

The first situation involves a participating employee whose hours of service are reduced so the participating employee is expected to average less than 30 hours per week but for whom the reduction does not affect the eligibility for coverage under the employer's group health plan.

The second situation involves an employee participating in an employer's group health plan who would like to cease coverage under the group health plan and purchase coverage through a Marketplace without that resulting either in a period of duplicate coverage under the employer's group health plan and the coverage purchased through a Marketplace or in a period of no coverage.

Inside NCSA

Julie McNeill

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



John Blanton and his son Josh also joined **David Rollins** Aug 25-29 at the Pro Am held in Myrtle Beach, SC. NCSA has always been known for some great golfers.



Jense Haynes Creighton and husband Ben have been kicking up their heels in Hilton Head recently.



John McKinney looks straight laced, but he is very adventurous on the inside. If you want to know more about Whitewater Rafting, talk to him about the Nantahala Gorge. John played fearless dad for daughter Samantha on a recent trip.

©Dariusz Holmer/Getty Images - iStockphoto.com/19474

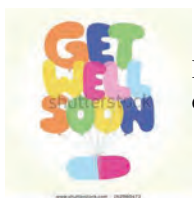
Marsha Wheeler highly recommends a visit to the R.A. Fountain General Store. The store is a restored general store that now hosts live music events. It is located in the small town of Fountain located between Wilson and Greenville. Visit www.rafountain.com to learn more.



The Steering Committee enjoyed a working dinner and fellowship at the Angus Barn in Raleigh September while at the Serving A Maturing Nation Seminar. It was nice to step away from a day of learning and get to know one another better, and the Angus Barn could not have been a better choice. In addition to the great steaks, the Eure family also boasts some great desserts including Chocolate Chess pie, which is a hit in **Cheryl Hudson's** household.



Condolences are extended to **John Blanton** on the passing of his mother recently. Also member **Alene Dale** of Granite Falls lost her grandson Jeffrey recently. Dale and her daughter **Susan Moore** are members of the Hickory Chapter. Please keep the Blanton and Dale families in your thoughts.



It was good to see **Ron Powell** back on the mend after his recent rotator cuff surgery. Glad to see that **Latefa** is doing a good job at taking care of him. Keep getting better Ron!



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NCSA Schedule of Events

2014

October 24–**Practitioners' Forum**, Holiday Inn, Greensboro

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

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
[1] Greensboro	10/31	10/31
[2] Charlotte	11/1	11/1
[3] Myrtle Beach	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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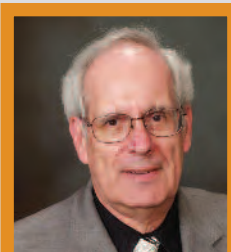
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MEET THE PTI SPEAKERS

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.



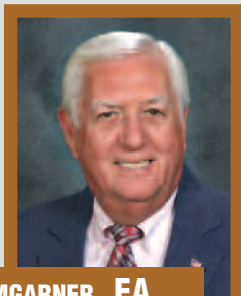
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Time Schedule

Period	Time		CPE Min.	Break Min.
Day One				
	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		Conclusion - 1st day	80
Day Two				
	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		Conclusion - 2nd day	80
Total Conference			800	160

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

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By FAX

FAX the completed form to:
1-785-539-4609

Or Via the Internet

Access our Website at: 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

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(Additional discount for ALL online registrations)



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Email: _____

ADDITIONAL ATTENDEES: _____

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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**.

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