



The Accountant

Official Publication

of the North Carolina Society of Accountants

Post Office Box 1126, Conover, NC 28613

828-695-2520 or 866-755-NCSA FAX: 828-695-2522

November 2017



A Message From The President

James P. Upton, III



James P. Upton, III

Inside this Issue

Chapter News	2
Leave-Based Donation	3
Identity Proofing Service	3
Renew ITINS	3
Get to Know NCSA	3
Partnership Returns	4
QSEHRA	4
Tax Changes For 2018	4
PTI Brochure	attached

Hopefully all of our members have completed most if not all of their extended tax returns and are now settling in for continuing education classes and enjoying time with family before tax season.

Your society has hosted some great events recently including our Practitioners Forum. Peggy Bartsch and her committee of Tammy Baxter, Jense Creighton, Jim Holmes, and Kevin Robinson did a fantastic job. Several of you attended our Accounting Seminar with Jeff Sailor at Pinewood Country Club on November 3. Mr. Sailor provided some great information and gave us a good review on Preparation and Compilation. We are looking forward our PTI Tax Classes, and having another one of our own as a speaker this year. Ron Powell will join Paul Bumgarner and the rest of the PTI staff on their travels this year; look for Ron in Greensboro, Charlotte, and Myrtle Beach.

I have visited recently with the Raleigh, Burlington, and Hickory Chapters; they all gave me a warm welcome and great hospitality. From Paula Brown helping me park my truck in Raleigh, Jim Holmes calling me to see if I had a wreck on the way to Burlington (I was late like always), and Alene Dale trying to get me to eat some Krispy Kreme doughnuts (I'm trying to be good...its a struggle), everyone showed me great hospitality. NCSA members are the best!

We are all closely watching the tax reform debate in Washington. Changes are on the way no doubt with both houses of Congress marking up tax bills. I know you all are wondering what this means for you and for your profession. I have read the highlights and still see much complexity that will keep all our jobs safe; we are not quite ready for the postcard filings yet!

As you get ready for tax season, I want each one of you to consider your profession and who you are. We are much more than tax preparers; we are ACCOUNTANTS. An ACCOUNTANT is someone who does more than fill in forms; an accountant is looking for strategies to save their clients money. They are a trusted advisor, a fount of information, and a professional who goes the extra mile. An accountant is more than a bookkeeper; an accountant is someone who takes time to look for 10 cents, who reconciles receipts to statements, and knows how to tic and tie. An accountant seeks professionalism and integrity above all. I am proud to be an ACCOUNTANT, and you should be too!

As Thanksgiving is later this month, I would like to tell you thank you! Thank you for the privilege of serving as your President and allowing me the chance to get to know each of you. Thanks for your support of, and membership in, NCSA. If I can be of service to you, please let me know.



Chapter News

Burlington

The Burlington chapter will not be meeting in the months of November or December. The next meeting will be on Thursday, January 25, 2018 at 6:30pm at Kimbers Restaurant. Speaker and topic is TBD. For more information about the Burlington chapter contact Jim Holmes at jholmes.acct@yahoo.com

Cape Fear

The Cape Fear Chapter will not meet during the month of November. The December Christmas Party will be on Saturday, December 9, 2017 with the location and time TBA. Cape Fear Chapter meets on the 1st Monday after the 15th of each month. For more information contact Marsha Wheeler at mwheeler14@nc.rr.com

Central

The Central Chapter will meet on Monday, November 27, 2017 at 6:00pm at Sagebrush Steakhouse in Asheboro, NC. Marsha Wheeler will be speaking to us about the Chapter Cup requirements and we will discuss prepping for tax season and client retention. Our December meeting will be held on Monday, December 18th at 6:00pm at CJ's Olde Town Deli in Asheboro where we will be having our annual Holiday Dinner with a dinner theatre performance by the North Moore High School Drama Team. 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 will meet Thursday, November 16, 2018 at 6:15pm at Crown Point Restaurant in Charlotte, NC. Past President Jim Holmes will speak on Federal Tax Updates and Trusts. The December Holiday meeting will be held on Thursday, December 7, 2018 at Tropicana, 11032 E Independence Blvd (formerly Captains Cove). The Charlotte Chapter meets the 4th Thursday each month. For more information contact Trina Stahl at trina@jensehaynes.com

Eastern

The Eastern Chapter will meet on Tuesday, November 28, 2017 at 6:00pm at Ribeyes Steakhouse in Washington. Topic and Speaker ... The Eastern Chapter meets the 4th Tuesday each month. For more information contact Karen Spruill at kspruill@downsouthtax.com

Hickory

The Hickory Chapter will meet on Monday, November 27, 2017 at 6:00pm at O'Charley's. Speaker and topic ... Hickory Chapter meets the last Monday of each month. For more information contact Susan Dale Moore at susan@dalesaccounting.com

Piedmont

The Piedmont Chapter will meet Thursday, November 30, 2017 at TBA. Topic and speaker... Piedmont Chapter meets on the last Thursday of each month. For more information contact David Hooker at dlhacct@triad.rr.com

Raleigh

The Raleigh Chapter will not be meeting in the month of November but will meet on Tuesday, December 5, 2017 at Manchester's Bar & Grill in Raleigh with their annual holiday meeting. The Raleigh Chapter normally meets on the 4th Tuesday of each month. For more information contact Stephen Metelits at metelits@usa.net

Sandhills/Sanford

The Sandhills Chapter will meet on... For more information contact April Eads at angelicape@aol.com

Western

The Western Chapter will not be meeting in November but will resume their meeting on Thursday, December 7th with their annual Christmas Party at... The Western Chapter meets the 4th Tuesday of each month. For more information contact Beth Evans at beth.evans@precisionacct.com

Wilmington

The Wilmington Chapter will meet on Monday, November 27, 2017 at McAllisters Deli. President James P. Upton, III will be speaking on Taxes for Clergy. For more information contact Susan Corliss-Bland at susan@intrstar.net

TELL THE ACCOUNTANT WHAT IS HAPPENING IN YOUR CHAPTER. E-MAIL NEWS

TO: jawmneill@gmail.com OR FAX TO 336-873-7650.

Leave-Based Donations

In Notice 2017-62, the IRS states that employers may adopt a leave-based donation program to aid victims of hurricane Maria. Under leave-based donation programs, employees can elect to forgo vacation, sick, or personal leave in exchange for cash payments that the employer makes to charitable organizations.

The IRS will not assert that cash payments an employer makes to §170(c) organizations in exchange for vacation, sick, or personal leave that its employees elect to forgo constitute gross income or wages of the employees if the payments are made to the §170(c) organizations for the relief of victims of hurricane Maria and are paid to the organizations before January 1, 2019.

Similarly, the IRS will not assert that the opportunity to make such an election results in constructive receipt of gross income or wages for employees. Electing employees may not claim a charitable contribution deduction with respect to the value of forgone leave excluded from compensation and wages.

The IRS will not assert that an employer is permitted to deduct these cash payments exclusively under the rules for §170 rather than the rules of §162. Cash payments to which the guidance applies need not be included in box 1, 3, or 5 of Form W-2.

Identity Proofing Service

According to Eugenia Tabon, the IRS temporarily has suspended its contract with the company used for identity proofing services. During this suspension, service is unavailable for new users of Get Transcript Online, View Your Balance, Identity Protection PIN, and Secure Messaging. The account holders are not affected because their identities were authenticated previously. They may access the tools as they normally would.

Renew ITINs

The IRS, in Tax Tip 2017-57, reminds us that taxpayers who use an ITIN should check to see if their number expired in 2016 or 2017. If so and they need to file a return in 2018, they should apply now to renew their ITIN to avoid certain disallowed tax credits and processing delays. Taxpayers who have not used their ITIN to file a federal return at least once in the last three years have numbers that will expire December 31. Additionally, ITINs with middle digits 70, 71, 72, or 80 also will expire at the end of the year.

Only taxpayers with expiring ITINs need to take any action. To renew an ITIN, a taxpayer must complete Form W-7 and submit required documentation. No tax return is required when submitting an application to renew.

Get to Know NCSA

Julie McNeill

Jense Creighton is well known for keeping us on our toes by following the AP manual at Convention.

Jense is married to Ben Creighton, and she has a daughter Joni Hough who is married to David. Her mother still is very active at the age of 87. She has two sisters and one brother that she talks to daily. She has a close knit family with whom she has been blessed that round out with 5 wonderful nephews and one niece.

Jense enjoys spending time walking, doing yoga, along with traveling with Ben and spending time with her family. Jense's life quote is "My, My, My!"

Jense attended Wingate College and Anson Community College where she earned her Associate degree in Accounting from Anson Community College. Jense attended her first Charlotte Chapter meeting at 19 when she was a student at Wingate College. She joined as an associate member of NCSA for a few years. After missing a number of years she re-joined the Charlotte Chapter in 1981 and NCSA in 1982.

NCSA is like a family to her with many of the members her best friends. Jense believes that showing support for the profession that helps to support you as an individual. When she first started with NCSA she was so impressed how smart everyone was, but most of all their willingness to assist with any questions, tax problems, and to help educate us. This is something she strives to do for others.

Jense has enjoyed and cherished each convention held over the years. The first convention she attended was emotional for her as the Past Presidents walked into the room. These people had given their time for each of the members and she still feels the same way now.

Partnership Returns

IRS Notice 2017-47 reminds us that the *2015 Surface Transportation and Veterans Health Care Choice Improvement Act* changed the due date for partnership returns from the 15th day of the fourth month to the 15th day of the third month. For new partnerships filing the first 1065 or 7004 timely under the old rules, there will be no penalty this year only.

QSEHRA

In Notice 2017-67, the IRS provides guidance on providing a qualified small employer health reimbursement arrangement (QSEHRA) to qualified employees. A QSEHRA is *not* a group health plan, and, as a result, is not subject to the group health plan requirements that apply under the IRS code, ERISA, and, with one exception, the PHS Act. Generally, payments from a QSEHRA to reimburse an eligible employee's medical expenses are not includible in the employee's gross income if the employee has coverage that provides minimum essential coverage. For this purpose, "medical expenses" means expenses for medical care which includes premiums for other health coverage, such as individual health insurance policies.

The *Cures Act* provides that a QSEHRA is an arrangement that meets the following criteria:

- a. The arrangement is funded solely by an eligible employer, and no salary reduction contributions may be made under the arrangement;
- b. The arrangement provides, after the eligible employee provides proof of coverage, for the payment or reimbursement of the medical expenses incurred by the employee or the employee's family members;
- c. The amount of the payments and reimbursements described in (b) for any year does not exceed \$4,950 single or \$10,000 family coverage; and
- d. The arrangement generally is provided on the same terms to all eligible employees of the eligible employer.

To be an eligible employer, the employer must not be an applicable large employer (50 full-time or equivalent employees in the prior calendar year) and must not offer group health insurance to any employees. An employer whose workforce increases to 50 or more full-time or equivalent employees during a calendar year does not become an large employer before the first day of the following calendar year.

Tax Changes for 2018

Stephen Metelits, Editor

I hate to waste three pages of this publication on federal tax changes that go into effect after December 31, 2017, but I am omitting them because I have no idea what Congress will do between now and then. So as to not mislead you, I am including the numbers of several IRS missives that have come out in the last month. See Rev. Procs. 2017-21, 2017-58, Notice 2017-64, IR-2017-178, Tax Tip 2017-61, and IR-2017-177. Indeed, there are many pages of tax rate tables which may or may not be valid for 2018.

NCSA Schedule of Events

2017

November 14-15—**PTI**,
Sheraton Four Seasons, Greensboro

November 15-16—**PTI**,
Doubletree by Hilton, Charlotte

November 16-17—**PTI**,
Long Bay Resort, Myrtle Beach, SC

November 27-28—**NC State**,
Crowne Plaza, Asheville &
Double Tree, Fayetteville, Intermediate

November 27-28—**NC State**,
Double Tree, Fayetteville, Advanced

November 29-30—**NC State**,
Cabarrus Arena, Concord & Village Inn, Clemmons,
Intermediate

November 29-30—**NC State**,
Cabarrus Arena, Concord, Advanced

December 4-5—**NC State**,
Holiday Inn, Greenville & Guilford Tech, Colfax,
Intermediate

December 4-5—**NC State**,
Guilford Tech, Colfax, Advanced

December 6-7—**NC State**,
McKimmon Center, Raleigh &
Holiday Inn, Wrightsville Beach, Intermediate

December 6-7—**NC State**,
McKimmon Center, Raleigh, Advanced

2018

June 20-23—**Convention**, Pine Needles, Pinehurst

2017-2018 OFFICERS

PRESIDENT – JAMES P. UPTON, III
508 North Broad Street
Seagrove, NC 27341
336-873-7690
jamesupton@rtmc.net

PRESIDENT-ELECT – JENSE H. CREIGHTON
2120 Crown Center Drive Unit 300
Charlotte, NC 28227
704-845-5440
jense@jensehaynes.com

SECRETARY – JOHN McKINNEY
3035B US 221 North
Marion, NC 28752
828-652-8444
johnm@accuraaccounting.com

TREASURER – DAVID G. ROLLINS
2008 C Moore Road
Matthews, NC 28105
704-847-1040
davidrollins@carolina.rr.com

**IMMEDIATE PAST PRESIDENT –
JAMES L. HOLMES**
3147 Abingdon Place
Burlington, NC 27215
336-260-3486
jholmes.acct@yahoo.com

ASSOCIATION OFFICE
Candace Cansler, Executive Director
P.O. Box 1126
Conover, NC 28613
866-755-NCSA(6272) toll-free
828-695-2520 (v) 828-695-2522 (f)
candace@ncsa1947.org

THE ACCOUNTANT EDITOR – STEPHEN METELITS
metelits@usa.net

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About PTI

All PTI conferences are the direct result of a collaborative effort of CPAs, EAs, attorneys and public accountants actively engaged in the areas of income and estate taxation.

We sincerely believe the “Practitioner to Practitioner” approach is the most effective way to provide quality CPE.

CONFERENCE MATERIALS

All conference attendees will receive our 2017 federal tax workbook and many additional conference materials.

Attendees also receive our “PTI Quick Reference Chart,” as well as online access to updated workbook text & late year law changes—tools you will find indispensable at your desk.

Registration Information

Who May Enroll

Enrollment is open to all CPAs, EAs, attorneys, accountants, CLUs, trust officers, and other tax professionals regardless of years in practice or experience level.

INFORMATION FOR REGISTRANTS

Cancellations more than 30 days in advance will receive a refund of 75%. Cancellations 10 – 30 days prior to the conference will receive a refund of 50%. Cancellations less than 10 days prior to the conference will receive a refund of 25%.

The content of the 1040 continuing education conferences include both tax law update and accounting issues. The conferences are prepared as an update to improve taxation skills for attendees with basic to advanced technical knowledge. The teaching method used in the course 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.

Stay Connected



www.ptitax.com



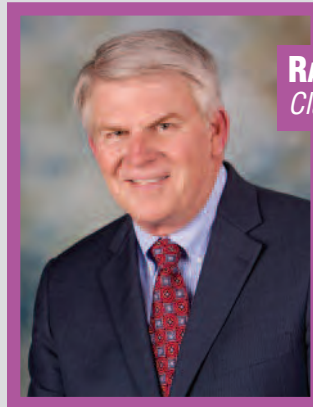
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PTI Conference speakers present our diverse subject matter in an informative, entertaining manner. If you are tired of presenters that merely read out of the book, then give PTI a try. With our extensive tax practice experience, we truly understand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

All Locations



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Denver, CO



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Tustin, CA

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Register for our Individual 1040 Conference

Professional Tax Institute, Inc. is registered with the National Association of State Boards of Accountancy (NASBA) 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 National Registry of CPE Sponsors through its website: www.learningmarket.org

PTI has entered into an agreement with the Office of Director of Practice, Internal Revenue Service, to meet the requirements of 31 Code of Federal Regulations, section 1016(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.

Professional Tax Institutes, Inc. being approved by the National Association of State Boards of Accountancy (NASBA) 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 National Registry of CPE Sponsors through its website: www.learningmarket.org

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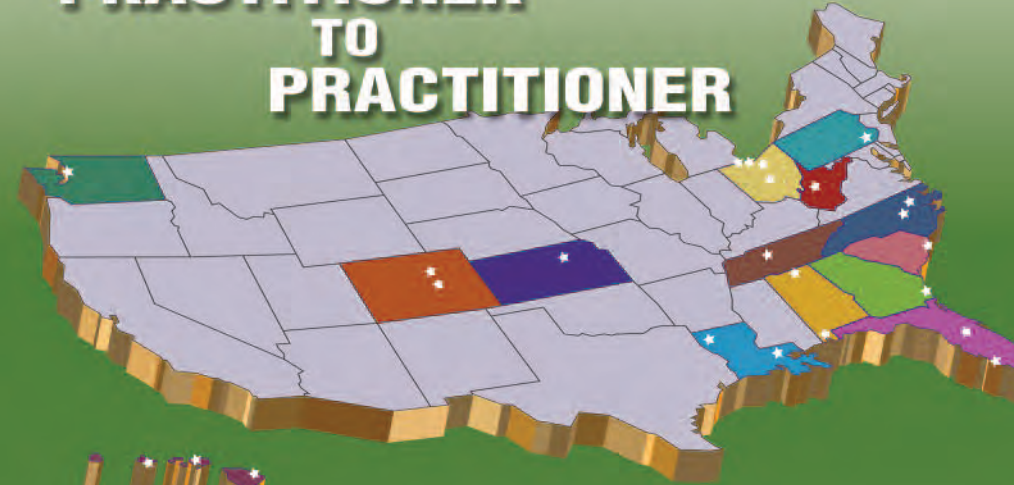
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VOLUME 39 NUMBER 2

PRACTITIONER TO PRACTITIONER



FROM COAST TO COAST

PTI is an IRS approved CPE provider

Register for our Individual 1040 Conference

ALABAMA (Sponsored by: AAOA)

Huntsville, AL #2 Oct. 26 & 27, 2017

Hotel - Holiday Inn Research Park
5903 University Drive
Huntsville, AL 35806

Reserv - (256) 830-0600

Rates - \$90.00 + tax
Room Rate Cut-off Date: TBA

Ref. "AAOA" when making room reservations

Mobile, AL #18 Dec. 7 & 8, 2017

Hotel - Holiday Inn Mobile Airport
3630 Springhill Memorial Dr. S
Mobile, AL 36608

Reserv - (251) 344-7446

Rates - \$109.00 + tax - breakfast included
Room Rate Cut-off Date: TBA

Ref. "AAOA" when making room reservations

Alabama information contact:
Brenda Blevins
Alabama Association of Accountants
2705 Artie Street Suite 27
Huntsville, AL 35805
Phone (256) 880-7225 or
(256) 880-9881 or
ashley@brendablevins.com

COLORADO (Sponsored by: PASC) **NEW!**

Colorado Springs, CO #20 Dec. 13 & 14, 2017

Hotel - Hyatt Place Colorado Springs – Garden of the Gods
503 W. Garden of the Gods Road
Colorado Springs, CO 80907

Reserv - (719) 265-9385

Rates - \$107.00 + tax - breakfast included
Room Rate Cut-off Date: Nov. 28

Ref. "PASC" when making room reservations

Denver, CO #21 Dec. 14 & 15, 2017 **NEW!**

Hotel - Renaissance Denver Stapleton Hotel
3801 Quebec Street
Denver, CO 80207

Reserv - (303) 399-7500

Rates - \$149.00 + tax - breakfast included
Room Rate Cut-off Date: Nov. 15

Ref. "PASC" when making room reservations

Colorado information contact:
Corrin E. Campbell
1320 Cherryvale Rd. Boulder, CO 80303
Phone (303) 440-3556 Fax (303) 443-9177

FLORIDA (Sponsored by: FSATP)

Ft. Myers, FL #13 Nov. 27 & 28, 2017

Hotel - Hilton Garden Inn Fort Myers
12600 University Drive
Fort Myers, FL 33907

Reserv - (239) 938-2902

Rates - \$99.00 + tax
Room Rate Cut-off Date: Nov. 6

Reference "PTI" when making room reservations

Fees - \$395.00 received by Nov. 13
\$440.00 received after Nov. 13

Orlando, FL #14 Nov. 28 & 29, 2017

Hotel - Hilton Orlando/Altamonte Springs
350 S. Northlake Blvd
Altamonte Springs, FL 32701

Reserv - (407) 830-1985

Rates - \$124.00 + tax
Room Rate Cut-off Date: Nov. 1

Reference "PTI" when making room reservations

Fees - \$395.00 received by Nov. 14
\$440.00 received after Nov. 14

GEORGIA (Sponsored by: GAEA Costal Chapt.) **NEW!**

Savannah, GA #9 Nov. 13 & 14, 2017

Hotel - Embassy Suites Savannah
605 W Oglethorpe Avenue
Savannah GA 31401

Reserv - (912) 721-6900

Rates - \$169 + Tax
Room Rate Cut-off Date: Oct. 14

Reference "PTI" when making room reservations

Fees - \$395.00 received by Oct. 30
\$440.00 received after Oct. 30

2017 Conference Topics

- Employment Issues
- Investment Income
- Ethics
- Installment Income
- Small Business Issues
- New Developments (if available)
- Partnerships
- Individual Taxpayer Issues
- Self-directed IRAs and investment issues
- Rulings & Cases
- Beneficiary/Estate
- IRS Update
- Ag Issues

HAWAII (Sponsored by: HAPA)

Kahului, Maui #22 Jan. 9 & 10, 2018

Hotel - Maui Beach Hotel
170 Kaahumanu Avenue
Kahului, HI 96732

Phone - (808) 877-0051

Registration and information contact:
Colleen M. Takamura, CPA
2145 Wells Street Suite 402
Wailuku, HI 96793
Phone - (808) 242-4600
Fax - (808) 242-4607

Hawaii, Hilo #23 Jan. 10 & 11, 2018

Hotel - Hilo Hawaiian Hotel
71 Banyan Drive, Hilo, Hawaii 96720

Phone - (808) 935-9361

Registration and information contact:
Valerie Peraito, CPA
PO Box 763, Hilo, HI 96721
Phone - (808) 961-3462
Fax - (808) 961-3571

Honolulu, Oahu #24 Jan. 11 & 12, 2018

Hotel - Pagoda Hotel
1525 Rycroft Street
Honolulu, HI 96814

Phone - (808) 948-8370

Registration and information contact:
Larry Ono, CPA
626 Coral Street #100
Honolulu, HI 96813
Phone - (808) 393-0775

KANSAS (Sponsored by: PTI) **NEW!**

Manhattan, KS #1 Oct. 24 & 25, 2017

Hotel - Four Points by Sheraton
530 Richards Drive
Manhattan, KS 66502

Reserv - (888) 627-8649

Rates - \$99.00 + tax
Room Rate Cut-off Date: Sept. 22

Reference "PTI" when making room reservations

Fees - \$395.00 received by Oct. 10
\$440.00 received after Oct. 10

LOUISIANA (Sponsored by: LSEA) **NEW!**

Shreveport, LA #16 Dec. 5 & 6, 2017

Hotel - Margaritaville Resort & Casino
777 Margaritaville Way
Bossier City, LA

Reserv - (318) 698-3846 or (318) 698-7177

Rates - \$79.00 + tax
Room Rate Cut-off Date: Nov. 21

Reference "PTI" and code above when making room reservations

Fees - \$395.00 received by Nov. 21
\$440.00 received after Nov. 21

Baton Rouge, LA #17 Dec. 6 & 7, 2017 **NEW!**

Hotel - Baton Rouge Marriott
5500 Hilton Avenue
Baton Rouge, LA 70808

Reserv - (225) 924-5000

Rates - \$119 + Tax
Room Rate Cut-off Date: Dec. 4

Fees - \$395.00 received by Nov. 22
\$440.00 received after Nov. 22

ATTENTION

Hotel sleeping rooms rates are only guaranteed until the date listed. We suggest you make your hotel reservations as soon as possible to guarantee the availability of the posted rate.

Please check the PTI website for a list of hotels and updates on hotels secured near the location of your choice.

NORTH CAROLINA (Sponsored by: NCSA)

Greensboro, NC #10 Nov. 14 & 15, 2017

Hotel - Sheraton Greensboro at Four Seasons
3121 West Gate City Blvd.
Greensboro, NC 27407

Reserv - (336) 292-9161

Rates - \$138.00 + tax
Room Rate Cut-off Date: Oct. 14

Reference "Ask for group reservations" when making room reservations

Fees - \$395.00 received by Oct. 31
\$440.00 received after Oct. 31

OHIO (Sponsored by: OSSEA)

Perrysburg, OH #3 Oct. 30 & 31, 2017

Hotel - Holiday Inn French Quarter
10630 Fremont Pike
Perrysburg, OH 43551

Reserv - (419) 874-3111

Rates - \$109.00 + tax
Room Rate Cut-off Date: Sept. 30

Reference "PTI" when making room reservations

Fees - \$395.00 received by Oct. 16
\$440.00 received after Oct. 16

Sandusky, OH #4 Oct. 31 & Nov. 1, 2017 **NEW!**

Hotel - Sawmill Creek Resort
400 Sawmill Creek
Huron, OH 44839

Reserv - (800) 729-6455

Rates - \$129.00 + tax
Room Rate Cut-off Date: Sept. 30

Reference "PTI" when making room reservations

Fees - \$395.00 received by Oct. 17
\$440.00 received after Oct. 17

PENNSYLVANIA (Sponsored by: PTI)

Lancaster, PA #7 Nov. 6 & 7, 2017

Hotel - DoubleTree Resort by Hilton
2400 Willow Street Pike
Lancaster, PA 17602

Reserv - (717) 464-2711

Rates - \$119.00 + tax
Room Rate Cut-off Date: Oct. 6

Reference "PTI" when making room reservations

Fees - \$395.00 received by Oct. 23
\$440.00 received after Oct. 23

Charlotte, NC #11 Nov. 15 & 16, 2017

Hotel - DoubleTree by Hilton
2600 Yorkmont Road
Charlotte, NC 28208

Reserv - (800) 222-8733

Rates - \$139.00 + tax
Room Rate Cut-off Date: Nov. 1

Reference "PTI" when making room reservations

Fees - \$395.00 received by Nov. 1
\$440.00 received after Nov. 1

Hudson, OH #5 Nov. 1 & 2, 2017

Hotel - Clarion Inn
6624 Dean Memorial Parkway
Hudson, OH 44236

Reserv - (330) 653-9191

Rates - \$139.00 + tax
Room Rate Cut-off Date: Oct. 18

Reference "PTI" when making room reservations

Fees - \$395.00 received by Oct. 18
\$440.00 received after Oct. 18

Columbus, OH #6 Nov. 2 & 3, 2017 **NEW!**

Hotel - Hilton Garden Inn Airport
4265 Sawyer Road
Columbus, OH 43219

Reserv - (614) 231-2869

Rates - \$130.00 + tax
Room Rate Cut-off Date: Sep. 18

Reference "PTI" when making room reservations

Fees - \$395.00 received by Oct. 19
\$440.00 received after Oct. 19

SOUTH CAROLINA (Sponsored by: NCSA) **NEW!**

Myrtle Beach, SC #12 Nov. 16 & 17, 2017

Hotel - Long Bay Resort
7200 N Ocean Blvd.
Myrtle Beach, SC 29572

Reserv - (855) 861-9550

Rates - \$59.00-\$69.00 + tax
Room Rate Cut-off Date: Oct. 16

Reference "PTI" when making room reservations

Fees - \$395.00 received by Nov. 2
\$440.00 received after Nov. 2

TENNESSEE (Sponsored by: PTI) **NEW!**

Nashville, TN #15 Dec. 4 & 5, 2017

Hotel - Radisson Hotel Nashville Airport
1112 Airport Center Drive
Nashville, TN 37214

Reserv - (615) 889-9090

Rates - \$119.00 + tax
Room Rate Cut-off Date: Nov. 3

Reference "PTI" when making room reservations

Fees - \$395.00 received by Nov. 20
\$440.00 received after Nov. 20

WASHINGTON (Sponsored by: PTI)

Lynnwood, WA #19 Dec. 11 & 12, 2017

Hotel - Lynnwood Convention Center
3711 196th Street SW
Lynnwood, WA 98036

Conference Registration Fees:
Fees - \$395.00 received by Nov. 27
\$440.00 received after Nov. 27

Sleeping Rooms Available at:
Best Western Alderwood
19332 36th Avenue W
Lynnwood, WA 98036

Phone - (425) 775-7600
Reference "PTI" when making room reservations

WEST VIRGINIA (Sponsored by: WVPA) **NEW!**

Charleston, WV #8 Nov. 8 & 9, 2017

Hotel - Embassy Suites by Hilton
300 Court Street
Charleston, WV 25301

Reserv - (304) 347-8700

Rates - \$139.00 + tax
Room Rate Cut-off Date: Sept. 25

Reference "PTI" when making room reservations

Fees - \$395.00 received by Oct. 25
\$440.00 received after Oct. 25

pti **PTI CONFERENCE REGISTRATION**
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Email: _____
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PTIN: _____

Please Register Me in Conference Number: _____
Conference City Location: _____

Conference Fee:	\$395.00
Late Registration Fee After 2-week cut off date: \$45	(+)
Paper registration Handling Fee:	(+)
	\$10.00
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Register Online Today @ www.ptitax.com

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

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