NJ Taxing TIMES

MESSAGE from the PRESIDENT

AS WE COME TO THE END OF THE SUMMER, I hope you had a chance to take some time for rest and relaxation. A number of NJ members (32 to be exact) were able to attend the National Conference in Anaheim and received up to 28 hours of Continuing Education. There were 6 hours dedicated to updates due to the Tax Cuts and Job Act (TCJA) which included the final 2 hours of Conference discussing the regulations that were released just that week! You can't get more up to date than that. Our NJ



Vol. XXVIX No. 3

Board is planning to present at least 4 hours of learning on this topic at our **Annual Meeting Seminar** on October 4, so please join us at APA Hotel Woodbridge. Further information about the exact topics is listed below.

One exciting bit of news that came from Conference was that **Tom Watkins** was named as "Chapter Person of the Year". This honor is given to one person to recognize their contributions to their chapter in the areas of Leadership, Membership Growth, Communications, Education, Community Service and Government Relations. Tom was our President for 2 years in 2016 and 2017 and it was a real pleasure to see him honored for all of his hard work not only during those 2 years but for all his years with NJ NATP.

Speaking of new laws, NJ passed the **Mandatory Sick Leave** which takes effect October 29, 2018. Don't forget to notify your small business clients to remind them that this law does include everyone with very few exceptions. There should be a written policy in effect before the start date so now is the time to be discussing it. For further NJ updates don't miss our **Famous NJ Seminar** which is scheduled for January 12, 2019. More information on that will be forthcoming in the next few months but don't forget to save the date.

The National Organization will again be holding the **East Coast Tax Forum** in Atlantic City on September 20 and 21at Harrah's Resort, Atlantic City. If you couldn't make it to Anaheim for the National Conference, here is a great way to earn up to 16 Continuing Education Credits taught by outstanding speakers. Check the NATP website for more information.

On October 4, we will be holding our **Annual Meeting Seminar**. The topics for this year's education, taught by **Kathryn Keane** will be 2 hours of Real World Ethics, 2 hours of the Ins and Outs of Alimony (TCJA changed this, do you know the new rules?), and 4 hours on the TCJA. To be discussed during the 4 hours are Standard Deductions, Loss of Exemptions, Tax rates, CTC and new Family Tax Credit, 529 Plan changes, Itemized deductions that have been revamped, bonus depreciation and section 179 deductions. Kathryn will discuss impact of Tax Reform on the average taxpayer. Don't miss this full day of education!

This message seems to be just talking about education which is a major goal of our Chapter but I don't want you to forget that there is more to NATP than a way to obtain your educational credits. NATP also is a networking system for us to connect with other tax preparers throughout the state and the nation. We also have excellent and in-depth research available to us with just a phone call or email to the Research Team. Take advantage of this service. They will cite you codes to back up the answers. Finally take a moment to reach out to others that you work with or know who could benefit from joining NATP. If they have any questions, contact any Board of Directors member and if we can't answer immediately, we will get you an answer.

Thanks for your time and have a wonderful autumn.

Mary Rose Martino

Mary Rose Martino, EA, has been an NATP member for 8 years and is the owner of Martino Associates, LLC, a bookkeeping, payroll and tax preparation company. Located in Cherry Hill, NJ, she can be reached at:

maryrose@martinoassociatesllc.com.

SAVE THE DATES

OCTOBER 4, 2018

APA Hotel in Woodbridge-Iselin

NJ Annual Conference - a day with Kathryn Keane!

DECEMBER 6, 2018

Topics and location to be announced with flyer to follow

JANUARY 12, 2019

APA Hotel in Woodbridge-Iselin Famous NJ State Tax Seminar

- New updates from the Division of taxation
- NY Updates and the latest on TCJA from Kathryn Keane

Flyers and registration will be posted on the NJNATP Website, on the NATP Facebook page and in the biweekly Chapter News from NATP.

CHAPTER PERSON OF THE YEAR!!!!

OUR OWN TOM WATKINS was honored as being selected as the Chapter Person of the Year at the recent NATP National Conference, which was held in Anaheim, CA in August. Chapter Person of the Year is truly an honor, and one that Tom certainly did deserve, with his tireless work for the NJ Chapter.

Tom was elected to the NJ Board of Directors several years ago and immediately jumped in with both feet! He was always out there, promoting NATP and the NJ Chapter at Conference and the NATP Tax Forums. He served on the Executive Board, before being elected as President of the NJ Chapter, a position he held for 2 years.



Tom is shown here with John Belotti, NATP's Chapter Advisory Leader. CONGRATULATIONS, TOM, ON A JOB WELL DONE!

TABLE OF CONTENTS

- Message from the President
- Save the Dates
- Chapter Person of the Year
- From the Editor
- NJ Tax Tip of the Quarter
- June 14, 2018 Seminar
- Elevate Me!
- Something to Think About...
- Keeping Track of Investment Cost Basis
- They're in the Mail
- National Conference 2018
- Small Business Workshops

From the Editor



S WE MAKE THE TRANSITION FROM SUMMER INTO FALL, and being aware of all the tax changes affecting the coming season, education has to be foremost. Where better to receive that education than from NATP. NJNATP's Annual Conference is scheduled for October 4th, with a full day with Kathryn Keane. In addition to giving us our necessary credits in

Ethics, Kathryn will be spending the afternoon updating us on the latest information about the new tax law.

NATP is offering the **Essential 1040 and Beyond the 1040** in 6 locations throughout the state- Cherry Hill, Mercerville, Iselin, Atlantic City, Parsippany and Hasbrouck Heights, with dates between October 31 and November 29th.

Our representatives from the NJ Division of Taxation will be at the APA Woodbridge on January 12, 2019 to bring us up to date on changes within the Division for the coming tax season. They always bring us a wealth of information!

For those of you who attended the NATP National Conference in Anaheim, CA in August, I am sure you will agree that the location was excellent, education was superb, as always, and the gathering together of friends from all over the country is always a highpoint. A number of members spent some extra days to tour the area; a group of us from NJ took a full day tour, up through the hills, seeing the homes of the rich and famous, going through Hollywood, Beverly Hills (no, did not spend any money on Rodeo Drive!), and ending the tour at the Santa Monica Pier. For a "Jersey Girl", who lives a block and a half from the Atlantic Ocean, there is a big difference between the 2 oceans, as well as the beaches. As always, NATP adopts a charity within the confines of the host city, and one which depends upon donations to survive and function. This year's charity was **Breast Cancer Angels**- our NATP members generously contributed over \$20,000 to this deserving charity during the 4 days of Conference.

Hoping to see many of you at some of our future education events. In the meantime, we have extensions to finish, new clients to service and preparations for the upcoming tax season. Make time for relaxation- September and October are beautiful months down the shore.

Jean Millerchip, EA has been in the tax business for 42 years and is in private practice in Lavallette, NJ. She earned her EA license in 1985. Jean has been a member of NATP for 30 years, and served on the NJ Board of Directors from 1991 until 2009, in various positions, including Treasurer, Secretary, Vice President and President. In 2008, jean was elected to the National Board, and served a full 9 year term, during which she served as the National Vice President for 5 years and National President for 2 years. Jean can be reached at jean.millerchip@gmail.com

NJ TAX TIPS OF THE **QUARTER**

BY MARILYN H. AYERS, CPA

IF ALL THE FEDERAL CHANGES for tax returns for 2018 wasn't enough to keep us busy this fall, New Jersey's budget added quite a few changes. Here are the highlights of the fiscal year 2019 Budget passed July 2, 2018:



- 1.) Increases deductible property taxes on the NJ 1040 tax return from \$10,000 to \$15,000.
- Increases the EIC deduction from 35% to 40% of the federal EIC allowed by 2020. For 2018, the NJ EIC credit will be 37% of the federal tax credit.
- 3.) Establishes a child and dependent care tax credit for families with incomes under \$60,000.
- 4.) Increases individual tax rates for those with income above \$5,000,000 from 8.97% to 10.75% effective for 2018.
- NJ will not allow the 20% QBI deduction per IRS code section 199A.
- 6.) NJ Corporate business tax rate will temporarily increase for taxable income excess of \$1 million from 9% to 11.5% for tax years 2018 and 2019. It will roll back to 10.5% for years 2020 and 2021 and return to 9% for 2022 and thereafter.
- 7.) The budget allows for a NJ Tax Amnesty program to begin no earlier than November 1, 2018 ending no later than January 15, 2019. Eligible periods cover tax returns due on or after February 1, 2009 through September 1, 2017. No other details have been provided by Taxation.
- 8.) Beginning October 1, short-term rentals, such as AIRBNB, will be subject to the NJ's sales tax at 6.625% and the 5% hotel occupancy fee, except where a municipality has their own occupancy fee.

Marilyn graduated from Rider University in June 1978 with a degree of Bachelor of Science in Accounting and earned her CPA license in 1990. Marilyn's practice, established in 1988, provides tax and accounting services to approximately 900 individual clients and businesses, where service is the number one priority. Marilyn has been a member of NATP since 2000 and served on the New Jersey Board of Directors from 2004 through 2016, including secretary, vice president and past president of the New Jersey Chapter. Marilyn is also a member of the AICPA and the New Jersey Society of CPAs.

JUNE 14, 2018 SEMINAR

IF YOU WERE UNABLE TO ATTEND OUR JUNE 14TH SEMINAR, YOU MISSED A GREAT EVENT!

Robert Glantz, Special Agent for the Criminal Investigation Unit of IRS, began the day with the importance of protecting our client data. Discussions included email safety, identity theft, fraudulent preparers and, most importantly, cyber security. As a group, we discussed when a fellow tax preparer should be reported and what constitutes a "mistake" rather than fraud. We heard from our fellow NJ Chapter members and their experiences.

Charles Giblin is Robert's counterpart at the NJ Division of Taxation. New Jersey's Office of Criminal Investigation website is a wealth of information for practitioners. Charles reminded us of the importance of education our clients in cyber security.

The afternoon was a panel discussion regarding practice management issues. We discussed those issues we deal with every day as practitioners. How to deal with difficult clients, client terminations, maintaining and growing our practices under the **Tax Act and Job Bill**, cyber security and time billing were among the issues we discussed as a group.

Thank you to Ken Portera, Gwen Radloff and the entire group for their efforts and participation!

ELEVATE ME!

BY TERESA MARRON, CPA

I WAS A BIT APPREHENSIVE SPENDING THE MONEY and leaving my tax practice for 5 days. Other members that go every year for the past 10 years kept telling me that I could not miss it. Now I know why.

Sunday morning I got off the plane in LAX and took a shuttle to the Anaheim Marriot and Convention Center. The convention area was decorated impressively with the "ELEVATE" theme and the hotel very comfortable. They really succeeded in carrying out that theme in every aspect of the conference.

Being on the Board of the NJ Chapter I was required to go to a leadership meeting put on by the NATP National organization that day. There I met the people who make this organization the strong, cohesive force that it is. So I learned about teambuilding and how different people solve problems. Using each person's strength to work as a team accomplishes more than trying to do everything on your own. Heady Stuff!

Each day there was something else to be impressed about. Monday started the "kick-off" of the convention. And I can't tell you how truly impressed I was at the keynote speaker Shabnam Mogharabi who is the CEO of SoulPancake. She gave an exceptionally positive, healing and motivational presentation! What a way to start off classes.

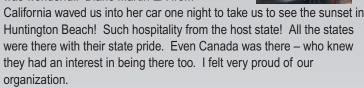
All 4 days the classes were TOP NOTCH. You would think boring after a while – but no, these instructors were engaging, intelligent and entertaining if you can believe it. Especially, Kathryn Keane from NYC. If you have never come to one of our seminars where she has been an instructor, then our October 4th will be your chance. This brilliant, funny woman is not to be missed!

I was also impressed with the quality of the food and beverages – let's face it that is very important! Hey, when you wake up in the morning and get your choice of Starbucks, full size bottles of Naked Juice and cups filled with fresh berries, you know you are being pampered!

I like how they had the classes & events laid out. Monday night they had a Disneyland event, Tuesday was a later start so I was able to UBER to see some sights in the morning. Our chapter hosted a luncheon for our NJ convention attendees. What a nice way to meet other members, relate experiences and add more networking contacts

so that we can help each other. Great Folks!

I met members from all over the country – it was wonderful! Diane Martin EA from



One thing I needed in my accounting and tax practice was the TIME to take a good look at different software and office tools. I am very excited to try the new Canopy software I purchase for practice management and tax resolution for expanding that area in my practice. I was able to demo it at the conference and also got a large conference discount. Lots of knowledgeable folks that I met were able to provide lots of feedback on what programs they have used and the pros and cons in their practices.

The organization had a Charity Auction that was fun and it was very interesting to see the gifts that the different state chapters donated. Our NJ Chapter donated an auction basket that featured a taste of NJ with a Harrah's in Atlantic City Gift Certificate, Taylor Pork Roll and Salt Water Taffy. NATP raised a tidy sum to help women with breast cancer.

My husband Rich flew into to meet me at the tail end of the conference. We added a couple of days on and saw San Juan Captistrano mission, Old Towne San Diego and La Jolla. I started to think how with these conventions we can really see the country now that we are emptynesters while enriching my practice! Next year Chicago! Just think... .great education, museums, plays and North Lakeshore Drive – I'm in! Hope you decide to give it a try if you have never been. I came back motivated, feeling much smarter and rested. Came home Elevated, just like the conference theme. Maybe you can too. You won't be disappointed!

tmarroncpa@gmail.com Phone: 732-797-0294

SOMETHING TO THINK ABOUT...

LIFE IS TOO SHORT TO WASTE IT WITH NEGATIVE THINKING.

ow often do we do this? How often do we see the glass as half empty instead of half full?

Think of the impression that you give when you walk up to someone with a frown instead of a smile. Of course, there are days when you are feeling sad, depressed, or down on life, but somehow, there is always a positive that you can focus on. A bright, sunny day can make you smile. Thinking about your family, close friends and those you love are all positives.

When confronted with a task that needs to be done, don't focus on all the negatives that could happen with it; focus on a positive outcome. I'm betting that the task will be completed much more quickly and more successfully.

Relate this to our profession. How often do we deal with clients that we dread seeing for various reasons? It could be their disorganization, their perpetual lateness, or a belligerent attitude. When making an appointment with that client, you do not look forward to the day when you will meet with them. Negative thinking takes over, and ruins your day, and, possibly, spoils time with other clients. It's time to get rid of the dreaded client! I have done it on many occasions, and it gives such a sense of relief!

Life has a habit of handing us problems, some of which are very difficult. Instead of being enveloped with negative thinking, try to pick a positive way of handling a problem; keep telling yourself that there is a light at the end of the tunnel. Somehow, there always is.

KEEPING TRACK OF INVESTMENT COST BASIS

BY ROBERT D. FLACH

T IS IMPORTANT FOR CLIENTS TO KEEP GOOD RECORDS WHEN IT COMES TO THEIR INVESTMENTS.

In the event of an IRS audit the burden of proof for the cost basis of an investment sale reported on Schedule D is with the taxpayer. Per T.C. Memo 2003-259, if a taxpayer cannot provide proof of the cost basis of a stock or other investment sold it will be considered to have a "0" cost basis. The entire gross proceeds will be fully taxable!

Over the years I have wasted more time during the tax filing season tracking down the cost basis of investments sold by clients than any other task. Thankfully, the result of a revenue-raising provision of federal legislation passed in 2008, financial institutions are now required to report on Form 1099-B not only gross proceeds from the sale of assets, but also the cost basis information for each sale for -

- stocks (both domestic and foreign), American Depository Receipts (ADRs), real estate investment trusts (REITs), and exchange-traded funds (ETFs) taxed as corporations purchased on or after January 1, 2011,
- mutual funds, dividend reinvestment plans (DRPs), and other ETFs purchased on or after January 1, 2012, and
- all other remaining securities, such as options, fixed income instruments, and debt instruments, purchased on or after January 1, 2013.

While this makes our, and our client's, job easier, it does not relieve taxpayers of the need to keep proper cost basis records for all investments, especially those inherited, received as a gift, or purchased before 2011. And, between you and me, I am somewhat skeptical that the broker will always calculate the cost basis correctly.

The cost basis for the sale of less than the "entire position of a security" is determined using the first-in, first-out (FIFO) method, "unless the customer provides the broker an adequate and timely identification of the shares or units the customer wants to sell".

It is very, very important to instruct clients to keep the "confirmation" slip (confirm) they receive from the broker for the purchase of an investment for as long as they own that investment, and four years thereafter. They should also save the monthly brokerage account statements that show the initial and subsequent purchases, notices of splits, and any dividend reinvestments for stocks, and the annual year-end account statements that list all the activity for the year for mutual funds for the same period of time.

I tell clients to set up a separate file folder or pocket in an

accordion file for each individual investment. Start with the paperwork for the initial purchase (i.e. the confirm) and add any appropriate statements and documentation each year. For investments in a limited partnership put each year's Form K-1 in the



file. When they sell all or a part of an investment they should put the sale confirm in the file and give the file to us at tax time.

The cost basis of an investment received as a gift is generally what the person making the gift paid for it. A client who receives a gift of stock, a bond or mutual fund shares should ask the person making the gift for a copy of the purchase confirmation slip for their file. They should also make a note of the date the gift was received and place it in the file. Tell clients that if they are gifting an investment to a relative they should give that person, or his/her parents if a minor, a copy of the purchase confirm.

The cost basis of an inherited investment is the "fair market value" of the investment on the decedent's date of death – or 6 months after the date of death if the estate elected to use the "alternate valuation date". This is the "mean average" price of the investment on that date. It is also the value reported for the investment on the decedent's federal estate or state inheritance tax return. Advise clients who inherit investments to, if they can, get a photocopy from the Executor of the page of the estate or inheritance tax return that lists the value. If this is not available, www.bigcharts.com can provide the price for the date of death.

Clients who inherit real estate should also document the date of death fair market value for their records. Again, this value will be in the estate or inheritance tax return and they should be able to get it by contacting the Executor.

For the NJ-1040, when it comes to reporting the gain or loss from the disposition of investments in most cases "the basis to be used for calculating gain of loss is the cost or adjusted basis used for federal income tax purposes".

As always, the more informed and educated the client the more accurate the information they provide us, and the less time we have to waste during tax season.

Northeast PA resident Robert D. Flach has been preparing 1040s since 1972, and has been a member of NATP since 1987 (and a founding member of the NJ chapter). He has been writing the popular tax blog THE WANDERING TAX PRO (http://wanderingtaxpro.blogspot.com) since the summer of 2001, inspired by an NATP National Conference seminar, and also writes the blog THE TAX PROFESSIONAL (http://thetaxprofessional.blogspot.com). He has created

and writes the websites FIND A TAX PROFESSIONAL (http://www.findataxprofessional.com) and A TAX PROFESSIONAL FOR TAX REFORM (http://www.taxprosfortaxreform.com) and is the author of THE JOY OF AVOIDING TAXES, available as an e-book for reafing on Kindle at https://www.amazon.com/dp/B075B499QR/ref=rdr_kindle_ext_tmb.

THEY'RE IN THE MAIL

THE 2016 HOMESTEAD BENEFIT APPLICATIONS are being sent out according to counties, between now and the end of September.

How Homestead benefits are paid:

- Credit on Property Tax bill. Most recipients get a credit on their tax bills. Your tax collector issues you a Property tax bill or advice copy reflecting the amount of your benefit.
- Check or Direct deposit. You will receive a check or direct deposit only if: your home was a unit in a co-op or a continuing care retirement community or if you indicated that you no longer owned your home (see homeowners who sold or plan to sell their homes on the nj website). Make sure you do indicated that you no longer own the home, or the credit will be given to the new owners of the home that you sold. For example: I sold my home in North Jersey a few months ago. Since this is based upon 2016, I will fill out the application, indicate that the home has been sold, and receive the credit by direct deposit. The same thing will happen next year, which will be based on 2017, and I still owned and lived

in the house on October 1, 2017. For 2018, that will change, as will no longer own the house on October 1, 2018.

The Homestead benefit packets for 2017, which is based upon 2015 were mailed in September, 2017. Eligible homeowners received a benefit earlier this year, and will receive an additional credit or check on or about November 1, 2018, due to the State budget recently signed by Governor Phil Murphy. You do not need to reapply or take any action to receive the additional benefit. Revisit the NJ website later in the fall for more information or to check on the status of your benefit.

Eligible seniors and disabled residents can expect to see a property tax reduction of approximately \$259. All other eligible homeowners will receive approximately \$202.

Homeowners who earn up to \$75,000 and meet all other criteria are eligible for the Homestead Benefit. Senior, blind and disabled homeowners who are under age 65 who earn s much as \$150,000 receive the benefit also.

NATIONAL CONFERENCE 2018

BY JOE WISNIEWSKI

IT HAD BEEN QUITE A FEW YEARS SINCE I ATTENDED THE NATIONAL NATP CONFERENCE. With NATP's tax forums held in New Jersey and Philadelphia over the past 4 or 5 years attending those seemed to be a more logical cost-effective alternative for the tax education and "networking" opportunities.

While this was all fine and good, I repeatedly heard from other chapter members how much different the national conference was from the regional forums. Sure, the high-quality education was similar with national instructors presenting, and up to the minute tax change information distributed, but the overall consensus was that the "National Conference" experience was worth every minute and penny of being there.

Well, a little over a year ago, I decided to become more active in our state chapter by running for a position on the board of directors. After being elected to NJ's board and attending my first board meeting I saw how prominent our national leadership's role was in supporting the states and more importantly each and every state member. It was at that point I decided I would attend the national conference for the first time since 20XX.

This year's conference was held at the Anaheim Marriott in California. Logistically this meant registering, hotel and flight accommodations, and just being able to get away from the office for four days. That being said, the process was breeze. The hardest part was being away from the office, but having the conference in mid-summer made that easier to deal with also. Of course I did respond to emails and general client questions during down times while away, but I never once called the office or signed in remotely!

As far as the conference itself went, I couldn't have imagined how well run and rewarding the four days would turn out to be. It actually started before leaving NJ with the host chapter California, sending out a series of videos to let you know the conference agenda, what to expect, where turn to for questions, and where some of the local tourist attractions and eateries were. Anaheim has plenty!

From the point of registration and the conference kickoff on Sunday until a final social event on Thursday evening, you wonder where the four days went. Then you look back and remember that's right:

- I met professionals (and now have new contacts) from Arizona, Minnesota, Illinois, and Florida among other states.
- Discussed NJ and national leadership issues with our national board members.
- 95% of the hotel guests that week were NATP members (all proudly wearing their lanyards late into the night)
- Received over 20 hours of continuing education credits from courses instructed by national tax experts.
- Heard firsthand the IRS guidance on the TCJA as it was being issued
- Was well nourished during the entire conference and spent quality lunch and dinner times (as well as elevator ride times) with NATP members.
- Participated in a charity auction event that was full of excitement I can hardly wait for Chicago next year.

Hope to see you there.

Joe Wisniewski has been a partner at Premier Accounting Services PC CPA's in Pitman, NJ for thepast 11 years. The firm provides tax and accounting services to over 1200 individual and 200 business and nonprofits.

Prior to that, Joe spent almost 25 years as a CPA in the private sector, where he held various management and director positions, while maintaining an individual practice. Joe also contributes time and energy to several local nonprofit organizations and is a member of AICPA and NJCPA.

This is Joe's first as a Board member of the NJ Chapter and can be reached at **joe@pascpas.com**

SMALL BUSINESS WORKSOPS

SMALL BUSINESS WORKSHOPS are half day seminars that are designed to assist the small business owner, as well as tax professionals, who are working with small business owners, to meet their responsibilities under New Jersey tax law. The seminars are presented by the Division of Taxation at no cost to the participants and are presented at locations throughout the state.

The workshops include:

- Registering the business with New Jersey's Division of Taxation, Division of Revenue and Department of Labor
- Filing Sales and Use tax returns
- Meeting employer responsibilities
- Reporting business income

Division personnel will explain proper procedures for collecting and remitting various NJ taxes. A focal point of each workshop is the sales tax responsibilities of small businesses including the description of taxable and exempt sales and services. Discussions will also highlight types of business ownership and the tax consequences of each one.

Between October 12, 2018 and October 30, 2018, there will be Small Business Workshops held at 5 locations throughout the state. To register, call or email the contact person for the session (s) you want to attend. Parking information and directions are also available from the contact person.

To find the locations for the Small Business Workshops, please go to the NJ website:

www.state.nj.us/treasury/taxation/sbwsched.shtml

important REMINDERS

Our Chapter has its own website where you can find information on the New Jersey Chapter such as Chapter Announcements, upcoming seminars and helpful resources such as prior newsletters, state links and much more.

Our Chapter also has its own closed Facebook group where members can throw out questions and share information on events and other information that is helpful in our tax preparation field. Join now if you haven't done so already. You can find us as NJ NATP on Facebook.

Would you like to see your ad

HERE

for all of the NJ NATP MEMBERS to see?

Contact Tom Watkins at 973-423-0043

Website: www.njnatp.com or call 856-428-3079

NJ-NATP BOARD OF DIRECTORS 2018

OFFICERS

PRESIDENT

Mary Rose Martino Cherry Hill (856) 428-3079

VICE PRESIDENT

Teresa Marron Toms River (732) 797-0294

SECRETARY

Kenneth Portera East Brunswick (732) 238-5317

TREASURER

Tom DeTitta Madison (973) 845-2470

DIRECTORS

Kiran Desai Old Bridge (732) 727-6968

Michael Fox Cinnaminson (856) 786-2121x101

Ethan Hundley Mt Olive (973) 940-0175x212

Anthony Manziano

Whiting (732) 849-3271

Josh Melum Lakehurst (609) 752-0707

Gwen Radloff Rutherford (201) 438-5162

Julie Robinson Brick (732) 477-2281

Alyce Taylor

Barrington (856) 546-7201

Tom Watkins Totowa

10towa (732) 727-6968

Joe Wisniewski

Pitman (856) 256-0330

609-633-6657 for Personal Income Tax 609-633-6905 for Business Tax

NI PRACTITIONER HOTLINE

TELEPHONE DIRECTORY

IRS PRACTITIONER HOTLINE

For practitioners with POA on file to call about a specific client problem: 866-860-4259

Tax Law Questions: 800-829-1040

1ax Law Questions: 800-829-1040

NI-NATP CHAPTER OFFICE

TEL 856-428-3079 FAX 856-428-3079

INTERNET ADDRESS

NJ CHAPTER www.njnatp.com www.natptax.com Directory of National Members www.taxprofessionals.com

Tax Book: Promo Code 490 www.thetaxbook.com