

MESSAGE from the PRESIDENT

HOW MANY OF US ARE SAYING, *What happened to the year?* I hope you had a chance to attend at least some of NATP's excellent educational workshops. With the **Tax Cuts and Job Act (TCJA)** looming over all of us, education seems to be our only way out. But even with the education there are still so many issues left unresolved. This is where NATP is so helpful. The continual updates that we receive in the "TaxPro" Weekly are amazingly helpful and give us the latest that the researchers have gleaned from their hard work. Check it out the next time the email arrives and see if the team can stump you in the "What do you think?" question.



The New Jersey Education Committee headed by **Teresa Marron** is currently working on the **December 6 Seminar** in Iselin where issues revolving around the older generation under the new TCJA will be discussed. There are new techniques needed to deal with retirement and tax planning. Please check this out and join us.

Other good things happening in our state is that we will be trying a new format for our education. **Marilyn Ayers** and **Sherry Diamond** will be teaching a 2 hour "Small Business Workshop" in the evening. It will cover depreciation and QBI. Things haven't been totally set but it is hoped that they will be able to give the 2 hour class in 2 different locations (one in the North and one in the South) during the 3rd week of January. Please look for updates on this project in our *Chapter News*, on our Facebook page and also in email blasts.

Speaking of our Facebook page, I hope that you are all members of the page. If you follow the newsfeed on it, there is an amazing amount of information being shared. It is like a direct line to an answer to some problems, whether it is information that we need or a method to contact the correct person about an issue. Very often the site to read an article on the subject is given. I've seen where people ask if the State site is down as they are having problems. How comforting to know that it isn't our computer and skills that aren't working, but it is the system. Work arounds are often offered by others having similar difficulties.

The Famous New Jersey State Seminar will be held on January 12 with all of the usual excellent NJ speakers. If you haven't joined us in the past, ask around. This is our biggest seminar of the year and this year's speakers will give us all the latest in NJ taxation, as well as explaining the workings of the new Mandatory Sick Leave policy. **Kathryn Keane** will be handling the issues of NY taxes and any last minute Federal updates if we have them. Please check out this seminar. It is a must for those who file taxes in NJ.

As we race into this final quarter of 2018, please take a minute to look for ways to help those who are not as fortunate as we are. The NJ Chapter does have 3 charities that we support, **Monmouth Council Boy Scouts of America** and the **Valerie Fund** for which we collect donations as well as The Midland School through collecting **Box Tops for Education**. The money collected for the Boy Scout Council helps special campers to attend a summer camp program. The Valerie Fund is for children with cancer here in our Garden State. Both programs are excellent and can use our donations. The Midland School Box Top collection has been a continual effort on our part and a number of practitioners have their clients save the Box Tops and bring them during their tax appointment. If you would like to help any of these charities, contact **Gwen Radloff** whose information is on the Board of Directors' listing or any other Board member at a seminar and we will assist you as we can.

Thanks for your time and have a great holiday season.

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

DECEMBER 6, 2018

APA Hotel in Woodbridge-Iselin
Tax Issues and Strategies for Retirees

JANUARY 12, 2019

APA Hotel in Woodbridge-Iselin
Famous NJ State Tax Seminar
Flyer and topics will be posted on the NJ website, as well as on the NJ Facebook page

JANUARY 22, 2019

Totowa Public Library, Totowa, NJ
Small Business Workshop
Flyer and details to follow

JANUARY 24, 2019

Clarion Hotel, Toms River, NJ
Small Business Workshop
Flyer and details to follow

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

Happy Holidays
TO ALL OF OUR MEMBERS

The Board of NJ NATP sincerely wishes
you and your loved ones a Happy,
Healthy & Prosperous New Year!

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From the Editor

BY JEAN MILLERCHIP, EA



AS THE HOLIDAY SEASON BEGINS, and winter begins to take hold, the approaching tax season is looming ahead. This tax season promises many challenges, as we acquaint ourselves with the “new look” of the 1040, with its numerous schedules. Hopefully, we will have enough time early in the season, to spend time with our software programs, becoming familiar with new changes.

As you know, NATP has been offering the Essential 1040 and Beyond the 1040 at 6 locations throughout the state; this update, especially this year, is crucial to the latest updates in the new tax laws. If you have not managed to attend a local session, check the NATP website for online update sessions.

NJNATP’s Famous State Tax Seminar is scheduled for January 12, 2019 at the APA in Woodbridge. The NJ acting director will be giving a keynote address; **Jacob Foy** and several other speakers from the Division of Taxation will be there to present updates on the gross income tax, including increases in credits, property tax deduction increase, sales and use tax changes, property tax relief, and last minute help with tax amnesty. We will also have a speaker discussing the new sick pay policies, and closing the day with **Kathryn Keane** who will bring us up to date on New York taxes, and any last minute federal updates.

The flyer will soon follow, on the NJ Facebook page, on the NJ website, in Chapter News, and in an email blast. You will want to sign up early, as this seminar is always very crowded!!

I am hoping to see many of you at some of NJNATP’s future events. In the meantime, please take time to enjoy the holiday season with family and friends. Children and grandchildren grow up so fast! My 5 grandkids range in age from 7 up to 19 – I love spending time with them; each age brings such joy.

As I always say, make some time for relaxation – I’m hoping to enjoy my first full winter living 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

A FEW IMPORTANT UPDATES AS WE LOOK FORWARD TO TAX SEASON 2019:

NJ SICK PAY LAW

- Effective October 29, 2018
- Applies to all NJ employers regardless of size or number of employees
- Applies to both full time and part time employees
- Applies to every NJ employee even if employed by an out of state employer
- FAQs were posted to the NJ Department of Labor Website 11.15.2018



NJ TAXES IMPOSED ON RENTAL INCOME OF TRANSIENT ACCOMMODATIONS

- Effective October 1, 2018
- Imposes sales tax, state occupancy fee and the Meadowlands Regional Hotel Use Assessment, if applicable
- Transient refers to short term rentals directly through a homeowner or a marketplace
- See NJ Taxation website for more details

NJ SALES TAX FOR REMOTE SELLERS

- Effective November 1, 2018, consistent with the Way Fair vs. South Dakota court decision, NJ is requiring that remote sellers collect and remit sales tax to NJ.
- Applies to those seller’s whose remote gross revenue exceeds \$100,000 or more in the current or prior calendar year for tangible personal property, specified digital products or services delivered into New Jersey or has delivered such into NJ in 200 or more separate transactions during the current or prior calendar year

INDIVIDUAL CHANGES BEGINNING IN TAX YEAR 2018

- Increase in income tax rate for income over \$5 million
- Increase in Earned Income Tax Credit
- Increase in Property Tax Deduction
- New Child and Dependent Care Credit
- See NJ Taxation website for more details

JOIN US FOR OUR 2019 NJ FAMOUS TAX SEMINAR ON SATURDAY, JANUARY 12, 2019 FOR MORE DETAILS!

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.

MORE ON NEW JERSEY'S PAID SICK LEAVE LAW

BY ROBERT D. FLACH

HERE ARE SIX THINGS THAT YOU NEED TO KNOW ABOUT THE NEW JERSEY EARNED SICK LEAVE LAW, from my reading of the State's "Notice of Employee Rights" poster (available at https://www.nj.gov/labor/forms_pdfs/mw565sickleleaveposter.pdf) and online FAQ page (https://www.nj.gov/labor/forms_pdfs/lwdhome/Legal/earnedsickleleave.pdf).



- (1) The law takes effect October 29, 2018. Employees begin to accrue Earned Sick Leave on October 29, 2018, or the first day of employment, whichever is later.
- (2) The law applies to all New Jersey employees of all employers, except "an individual engaged in service for compensation in the construction industry under contract pursuant to a collective bargaining agreement, a per diem health care employee, or a public employee who is provided with sick leave at full pay under any other law or rule of New Jersey."
All employees means just that - all employees, not just full-time employees.

"The Earned Sick Leave Law makes no distinction for coverage between part-time or seasonal employees and full-time employees. All employees are covered."

- (3) All employees will accrue 1 hour of Earned Sick Leave for every 30 hours worked, up to a maximum of 40 hours.
- (4) Employers must begin to pay employees for Earned Sick Leave used by the employee 120 days after the first day of employment.
- (5) Employees can carry over accrued and unused Earned Sick Leave to the following "benefit year".

A benefit year is a fiscal 12-month period determined by the employer. "The employer is required to establish a single benefit year for all employees." Employers cannot set separate benefit years for each individual employee based on their date of hire.

"Up to 40 hours of unused Earned Sick Leave can be carried over into the next benefit year. However, your employer is only required to let you use up to 40 hours of leave per benefit year. Alternatively, your employer can offer to purchase your unused Earned Sick Leave at the end of the benefit year."

Instead of carrying over unused Earned Sick Leave, an employer can pay an employee for accrued and unused

Earned Sick Leave, up to the maximum 40 hours, at the end of the benefit year. The law allows employers to limit the use of Earned Sick Leave to 40 hours in a benefit year, even if the total of a carryforward and the hours earned within the new benefit year exceeds 40 hours.

Employers are not required to pay accrued and unused Earned Sick Leave to an employee upon termination, resignation, retirement, or other separation from employment before the end of the benefit year.

- (6) Employees must notify employees of their right to earned sick leave.

"Each employer shall conspicuously post in a place or places accessible to all employees in each of the employer's workplaces the notification issued by the Commissioner."

And -

"Each employer shall provide each employee a written copy of the notification."

The answers to most questions you or a client may have regarding the requirements and application of this new law are included in the FAQs page referenced above.

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 reading on Kindle at https://www.amazon.com/dp/B075B499QR/ref=rdr_kindle_ext_tmb.

NEW TAX AMNESTY PROGRAM OFFERS RELIEF OF PENALTIES AND INTEREST

By ANTHONY J. MANZIANO, CPA, MST



ON JULY 1, GOV. PHIL MURPHY SIGNED INTO LAW A NEW TAX AMNESTY PROGRAM that offers relief to many taxpayers that owe back taxes to the State of NJ. The amnesty period will run through January 15, 2019. Taxpayers with taxes owed for the period between February 1, 2009 and September 1, 2017 would be eligible to participate, as long as they are not under criminal investigation.

Similar to New Jersey's prior amnesty initiatives, this new law provides for complete forgiveness of all penalties and one-half of the balance of accrued interest due as of November 1, 2018. In return, the State requires a nonrefundable payment of the tax and remaining one-half of accrued interest due and a waiver of the right to appeal any liability paid under amnesty. It is advisable for taxpayers to initiate contact with the Division of Taxation as soon as possible in order to obtain an agreed-to tax amount figure in time to mail a payment by the end of the amnesty period.

This program applies to NJ tax liabilities for tax returns due on and after February 1, 2009, and prior to September 1, 2017; it can be used to obtain relief for a taxpayer's 2009 through 2016 Gross Income Tax, Corporate Business Tax returns, and for all sales and use tax quarters ending December 31, 2009 through June 30, 2017.

Relief applies to all taxes administered by the Division of Taxation including Gross Income, Sales and Use Tax and Corporate Business Tax; but does not apply to unemployment-type taxes administered by the Department of Labor.

A significant aspect of this program is that it applies not only to unassessed amounts, but also to amounts currently under audit or being

contested with the Division of Taxation, either at its Conference Branch or in the New Jersey Tax Court.

The Division of Taxation has stated in the past that it does not intend to share any information obtained through an amnesty program with the Internal Revenue Service, however, taxpayers should consider that "if" the IRS makes a request for data from the State, that the NJ Division of Taxation will probably comply pursuant to a general information-sharing agreement.

Lastly, while the good news of this program is the relief and complete forgiveness of penalties and hefty costs of collection fees and one-half of accrued interest, the bad news is that if a taxpayer is eligible for amnesty but fails to take advantage of it, an additional unwaivable 5 percent penalty will be automatically added to all the regular penalties and interest on any tax liability that could have been subject to the amnesty program.

In view of the potential savings it offers, taxpayers with outstanding or potential NJ State tax liabilities, as well as those currently contesting an assessment with the Division of Taxation, should consider this new amnesty program.

Anthony J Manziano CPA, MST has been a member of NATP since 1990. He has served on the NJ-NATP Board of Directors since 2010; he previously served on the Board of Trustees of the NJ Society of Certified Public Accountants as Vice-President and has served as Chair of Government Relations as well as their Political Action Committees. Professionally, Anthony provides Income and Estate Tax Planning & Consulting services to assist tax firms and colleagues as well as clients.

NEED EXTRA STAFF?

College Students May be Your Answer.

By JOE WISNIEWSKI

For some of us it seems every tax season we find ourselves with the perpetual dilemma of not having enough (or the right) staff to meet our workload demands.

For others, we really dread the fact that we must put our personal life, and families on hold while we stretch our work week to 24x7.

One solution to allowing our firm to better meet the seasonal work increase and also help control costs is by hiring college interns. Our firm is in Gloucester County and have had very good success with Rowan University students working in our office. It is a win-win situation with the students eager to gain work experience and in some cases receiving college credits.

When we initially started hiring interns about 10 years ago, we hired two and they worked a combined 45 hours per week. With an increase in business and compliance issues, the last few tax seasons we have utilized three students for a combined 60 hours weekly. Three students also allowed for greater flexibility with the students' school schedules.

Our interns have become the workflow facilitators during tax season. They log in and scan all client documents, prep client files for the preparer, track receipt of the signature forms (8879s) and efile returns. The interns also field phone calls, confirm appointments, and fill in for the receptionist when needed. We've also had an intern stay with us during the summer to work on special projects.

The interns are typically junior or senior students, but we have hired sophomores and even a freshman in the past. In most cases, we will have the same intern for two tax seasons. This allows the returning intern to train and show the ropes to a new hire intern. As I've mentioned we've had great success with our interns. Many have gone on to work in the Big 4 and regional accounting firms and a significant percentage have stayed in touch with us. We were even recently invited to one of our former intern's wedding!

If your firm is using interns you probably already know the advantages they provide. If you are considering using interns or would like to find out more, I suggest you contact the career placement office at one or more of the colleges near your office to see if they have any programs that will meet your needs.

Joe Wisniewski has been a partner at Premier Accounting Services PC CPA's in Pitman, NJ for the past eleven 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.

DIRECTED CHARITABLE FUNDS

MARC S. STANDIG

DURING THE HEAT OF TAX SEASON most of the practitioner community is not thinking of making their communities better places to live. They are concentrating on getting their customers' work completed; getting paid and getting to work on the next tax return. Yet a little charitable thought now might make the workload slightly easier for the following year and spin-off some community betterment in the process.

During the intake phase of the interview, tax clientele oftentimes will present their list of charitable contributions. I remember years ago when I would make a house call with Mary and John Taxpayer, they would bring out a pile of canceled checks. I would sit at their kitchen table and sort through all of their checks while they puffed through two packs of cigarettes. Then in October of 2004 the Check Clearing Act for the 21st Century (Check 21) was signed into law and canceled checks became a thing of the past. Now taxpayers would receive reduced images of their canceled checks as part of their bank statements. So Mary and John meticulously cut out all of their tiny checks from their statements and carefully stacked them in small piles bound with elastic bands. Most of the charitable donations were twenty-five dollars or less. The total impact on Mary and John's tax liability was minimal. Still, they wanted to take advantage of as much of the deduction allowed to them. By the way, they did not want to pay for the amount of time needed to go through their pile of checks.

I could have simply asked Mary and John for a letter that itemized their donations and played the audit lottery. My name would have been mud had Mary and John received an IRS letter and they did not have the requisite proof on hand; or worse, sent the Internal Revenue Service the only copies of the images of their canceled checks. Getting the Correspondence Audit straightened out would have been a major time consuming event. The documentation issue would have been the problem. The problem would have been created by a naive taxpayer. It could have been avoided or mitigated through the use of voluntary donations made through the state tax return.

The Deficit Reduction Act of 1984 created the need for a letter of acknowledgment for charitable donations in excess of \$2000. In 1993 Congress passed the Omnibus Reconciliation Act and the threshold of a written acknowledgment was reset to \$250. In order to claim donations of \$250 and more, the donee organization needed to supply a letter of acknowledgment. Most of my tax clientele do not give donations in excess of \$25 to the widely advertised public charitable organizations. Since there is no letter of acknowledgment required for donations

in amounts less than \$250, the smaller donations are a perfect fit for contributions through the state tax return voluntary donation option. Many of the states have voluntary donations options embedded within their individual income tax forms. The states collect funds and send a check to a charitable organization whom they have vetted; or we hope they have vetted. If, as practitioners, we presented the list of eligible charities to our charitably minded clients we would have a list each year on hand in the form of their prior tax return. These donations would have to be for contributions less than \$250 each. I have found that my clients appreciated the fact there were charitable donation options on the tax return. There are also some other benefits. First, the donee organization will have to handle less paper. If it costs a donee organization ten dollars to handle the paper for small donations, then the receipt of one large check from a Treasury Department of a state is more efficient to handle than a multitude of small checks. Second, there is one less check floating out there with your client's personal information. Third, you can suggest to your client that they ask not to be solicited by the charities. There may be less of a problem with abuse and fraud by solicitation from people and groups that are not in fact charitable organizations. Fourth, many of the organizations listed on states' tax forms are located within the respective states. The money that's donated via the tax return voluntary donation options has a better chance of being spent in state and helping the taxpayer's own state's economy. The funds may be going to support research at colleges and universities within the taxpayer's state. The funds could be going to help maintain state park lands, museums or cultural events. Several of my Vietnam veteran clients donate to the New Jersey Vietnam Veteran Memorial Fund. These taxpayers served our country and now they are supporting a memorial to their fallen comrades, scholarship fund and education center. Many states have eligible donees in state that can help enrich the lives of the states' residents. Arizona, for example, has Arizona qualified charities. Donations to these organizations merit a tax credit up to a specified ceiling on the AZ-140. This is better than just making a donation through the tax return. The offset against the calculated tax can be boosted, through the Arizona tax credit by the way some or all of the Itemized Charitable donations are made. Then, once the refund (or balance due) is calculated, there is a place where voluntary donations to some Arizona charities may be made. Fifth, as a practitioner, you will not have to worry about the gift or meal that the taxpayer might

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Join NJNATP aboard

Royal Caribbean's Anthem of the Seas
sailing to King's Wharf, Bermuda

to celebrate our New Jersey chapter's 30th Anniversary
and receive exceptional education at sea with Kathryn Keane.

CALL (484) 483-3272 TO RESERVE YOUR STATEROOM TODAY!!!



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Group amenities include access to NJNATP private meeting area, invitation to private open bar cocktail party, \$25 on-board credit & more!



DAVID DIAMOND Email: ddiamond@cruiseshipcenters.com
Phone: (484) 483-3272 www.cruiseshipcenters.com/daviddiamond

Prices with an asterisk are a special package for the NJNATP Seminar at Sea and for select cabin categories and include group amenities that are not available when booking individually.

Group package may only be purchased by calling (484) 483-3272.

Bookings through another agency or directly with Royal Caribbean Int'l. will incur a \$110 surcharge for access to NJNATP activities.

Price is per person based on double occupancy. Single staterooms are available at the full double-occupancy cost. \$500 deposit per stateroom is due at the time of booking. Final payment is due no later than February 17, 2019. Group pricing is valid until January 18, 2019 or when the group allotment of staterooms has been sold-out, then pricing will be based on the prevailing rate. Additional restrictions apply, including the terms and conditions of any pricing and promotion programs. Ship's Registry: Bahamas

NJNATP 30th Anniversary Cruise

Royal Caribbean Anthem of the Seas

May 18-23, 2019

GUEST NAME 1:		GUEST NAME 2:	
DATE OF BIRTH:		DATE OF BIRTH:	
PHONE:		PHONE:	
EMAIL:		EMAIL:	
HOME ADDRESS:		HOME ADDRESS:	
CITY, STATE:		CITY, STATE:	
ZIP CODE:		ZIP CODE:	
Crown & Anchor number (if known)		Crown & Anchor number (if known)	

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Travel protection is optional but highly recommended

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DIRECTED CHARITABLE FUNDS

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have received in return for a direct contribution. You will also know the donation is not a raffle ticket purchase. Sixth, contributions to a governmental entity, such as a state, are deductible under Section 170(c)(1) of the Internal Revenue Code. Think of the voluntary donation as a donation to a state with a restricted purpose. The restriction is the charity that you direct your voluntary contribution to. Seventh, and most important, you will have a good chunk of your clients' charitable contribution records in advance in one place on the prior year's tax return. You might not have to breathe in the second hand smoke over someone's kitchen table going through their

checks for the charitable contributions. You should be able to move through your clients' documents in your office at a faster pace. There may be additional reasons to point your clients in the direction of the list of charities offered on their states' tax returns. The key is to get your clients to take action and make donations through the state income tax return. It might save you time.

Marc S. Standig, EA has been in practice since 1977. His office has been located in quiet Monroe Township, New Jersey since 1998. His practice is primarily 1040's with a smattering of 1041's. He also gets involved with audit and collection issues.

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
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