

MESSAGE from the PRESIDENT

Dear Members,

WITH THE SEPTEMBER 15TH DEADLINE NOW BEHIND US, we can breathe a bit easier and focus on the remaining corporate and personal returns soon do. The final stretch of another long filing season for many of us. If you're anything like me, approaching deadlines usually come with added stress and distraction to everyday life. I find myself thinking more of what I'd rather be doing than what I need to be doing, making focus and planning key to success and productiveness in the office.



Education and practice management aspects of our businesses become the focus during the fall for many of us. National hosts their Tax Forums and 1040 update series across the country. Our NJ Chapter hosts our annual meeting and full day seminar October 27th, followed by a 4hr seminar December 1st. After reflecting on the past year, now is the time to implement those software changes and office procedures for the upcoming season if you have not already done so. Personally, I've been making what I would call smaller changes in my office, thinking I can keep the wheels turning much like the past. However, I'm finally realizing that little changes are not enough and have spent a lot of time looking at the big picture and long term on how I can operate more efficiently with less stress. Easier said than done of course! Looking back, I value my membership with NATP even more each year. The education, community, and resources are the top contributors to the success in my office. While all our needs are different, between National and our Chapter, there is surely much to benefit from!

I look forward to seeing many of you I already know, but even more to meeting those I have not over the next few months. Follow the Chapter News emails, join our FaceBook page, or visit our website for more details on upcoming events. Make sure to RSVP for our NJ member event at the AC Forums, we would love to see you. I wish you all a successful and stress free finish to the 2022 filing season!

Sincerely,

Joshua C. Melum, EA

Josh has been a member of NATP since 2012 and is the owner of JCM Tax Service, located in Cream Ridge, NJ. He received his EA designation in 2014 and joined the NJ Board of Directors in 2015. When not working, Josh will be found spending time with his wife and three children, Charlotte, Mason, and Freya. He can be reached at josh@jcmtaxservice.com.

save the DATE

NATP TAX FORUM

SEPTEMBER 29-30

Harrah's, Atlantic City

NJNATP ANNUAL CONFERENCE

OCTOBER 27

Speaker: Jaye Tritz

Flyer included with details

PRACTICE MANAGEMENT

DECEMBER 1 • 1/2 DAY

Topic: TBA

FAMOUS NJNATP STATE TAX SEMINAR

JANUARY 15, 2023

Location: APA Hotel in Woodbridge

Topics: TBA - published as soon as available!

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From the Editor

BY JEAN MILLERCHIP, EA



HAVEN'T YOU EVER WONDERED WHERE SUMMER GOES? One minute it's 4th of July, and it seems as if 2 weeks later, it's Labor Day! Of course, I would have gladly traded the heat and humidity of July and August- many days even too hot to walk to the beach. The "local summer" in September and October is always time to be outside.

However, there are extensions to complete, and time for the procrastinators to further procrastinate! Isn't it amazing that those clients who can't be prepared by April 15th are still not ready by October 15th? Our challenging profession!

We received an email from NATP the other day reminding us to prepare for the upcoming tax season- can it be right around the corner? I'm not ready! But, fortunately NATP and our NJ Chapter are ready with upcoming educational events. The **NATP Tax Forum on September 29 and 30 at Harrah's**, with a reception at 6PM on the 29th for NJ members is coming up fast, with some excellent choices of subject matter and instructors.

The **1040 Tax Updates** are scheduled again at 6 locations in NJ, beginning on November 7th and 8th, and ending on December 7th and 8th. In addition to the 6 in person 2 day events, Tax Updates are also being offered virtually – both in November and December. Check the NATP website for dates and locations. It's always necessary to get the latest legislation for the upcoming season.

Our **NJNATP Annual Conference** is being held at **Caesar's in Atlantic City on October 27** – a little later this year to help us get through the filing deadline. An outstanding program is planned with **Jaye Tritz** as the instructor. Flyer is included in this newsletter, and information about room reservations if you wish to stay over.

The Chapter is planning our **Famous NJ State Tax Seminar in January** as an in person event and the APA Hotel in Woodbridge will be the location. Topics will be published as soon as we get the agenda from the State of NJ. *Mark your calendars for January 15, 2023!*

The 3 multilocation seminars that NJNATP put on in June of this year were extremely successful; "**Buying and Selling a Practice**" was a very timely topic, and drew many attendees, who were very glad to be able to pick a location, either in northern, central or southern NJ. If you would like to see this event again, please let our Vice President, **Alyce Taylor**, know, as well as some suggestions for pertinent topics. Alyce's contact information is on the back page of this newsletter.

I was very lucky to have multiple visits this summer from all of my kids and grandkids- everyone loves the Jersey Shore! My 11 year old grandson, Bryson, is from Virginia and had to write an essay in school about the best place he had ever been to. His favorite place is Lavallette, NJ – and his opening sentence was – "*New Jersey is awesome!*" I have to agree.

Stay safe and healthy, my friends. Hope to see you all soon.

Until next time.....

Jean Millerchip, EA has been in the tax business since 1976, and is in private practice in Lavallette, New Jersey. She earned her EA license in 1985. Jean has been a member of NATP since 1988, 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 of Directors, and served a full 9 year term, during which she served as the National Vice president for 5 years and the National President for 2 years. Jean can be reached at jean.millerchip@gmail.com.

NJ TAX TIP OF THE QUARTER

AUTUMN, 2022

BY MARILYN H. AYERS, CPA



I HOPE YOU ARE ALL WELL AND ENJOYED YOUR SUMMER. Unfortunately, tax season just seems to linger on, doesn't it? This fall we faced the September 15th deadline for our partnerships and S-corporations and now we are on to our individual extensions and corporate returns for all those procrastinators! Of course, I am the procrastinator in some cases – just can't seem to get motivated on a beautiful summer day! Here are a few NJ news updates as we return to our desks after Labor Day:

2019 ANCHOR PROGRAM – The new budget passed July 1, 2022 renamed and expanded the Homestead Benefit program. It is now called the ANCHOR program and using 2019 tax data, it applies to both homeowners and tenants. It will be a separate application just like the HR program. Look for the applications to be sent to eligible taxpayers in mid to late September.

The ANCHOR program is for both homeowners and tenants. You must own a home or be a tenant as of October 1, 2019. Homeowner's will receive \$1,500 for those with NJ gross income of up to \$150,000 and \$1,000 to those with 2019 gross income above \$150,000 but no higher than \$250,000. Tenants will qualify for a benefit of \$450 if 2019 gross income is less than \$150,000.

It must be the taxpayer's principal residence and benefits will be payable by check or direct deposit rather than a credit against property taxes. Benefits won't be paid until May 2023. Relief checks cannot exceed the actual property taxes paid for homeowners including the tax freeze. Tenants must have a signed lease and be listed as a tenant on that lease. I hope there will be more guidance from NJ before the filing deadline of December 30, 2022.

SALES TAX UPDATE – Medical Cannabis is no longer subject to NJ Sales Tax effective July 1, 2022. Of course, medical cannabis is not deductible as a medical expense on either the federal or NJ tax returns.

INHERITANCE TAX AND VIRTUAL CURRENCY – The Division recently updated and issued TAM-2015-1(R) to include Inheritance Tax regarding Convertible Virtual Currency.

For NJ Inheritance tax purposes, convertible virtual currency owned by a decedent at death is considered intangible property of the decedent's estate. As such it must be included as an asset of the deceased at the fair market value as of the decedent's death. NJ refers taxpayers to the federal tax guidelines for determining the fair market value of convertible currency as outlined in IRS Notice 2014-21.

There is more information on the NJ Taxation website that you might find helpful if any of the above situations impacted your clients.

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.

NJNATP BOARD OF DIRECTORS ELECTION BALLOT:

For those who are attending the Annual Conference on October 27:

Resumes of the candidates will be available at the seminar.

For those who are not attending in person:

If you wish to received the resumes of the candidates, please send an email to Marilyn Ayers at: marilyn@mhacpanj.com, and she will forward them to you.

Please see the copy of the ballot below for further instructions.



NJ NATP 2023 Board of Directors Election Ballot

_____ **Pasquale M DeSanto Jr**

_____ **Dennis O'Brien**

For 2023, only two individuals are running for the five seats available.

Effective January 1, 2018, NJ Chapter Regions were eliminated. Each year at our Annual Meeting and Conference, the members of the NJ Chapter shall elect not more than five Directors to serve on the New Jersey Chapter Board for a term of three years. Our New Jersey Chapter Board of Directors consists of 15 members. Each year five seats on the Board may be filled for a period of 3 years. In addition, there are three "Member at Large" Director positions that may be filed at the discretion of the Board.

If you are attending the 2022 NJ NATP Annual Conference and Seminar on October 27, 2022, voting will take place at that time. If you are not attending, please vote by proxy by emailing or mailing your completed ballot to Marilyn Ayers, 347 Drum Point Rd, Brick, NJ 08723 marilyn@mhacpanj.com

NJ DOES LAS VEGAS!!

BY ALYCE R. TAYLOR



NEW JERSEY MEMBERS GETTING A PHOTO OP AT THE FAMOUS LAS VEGAS SIGN, DURING THEIR EVENING EVENT- A DOUBLE DECKER BUS RIDE THROUGHOUT LAS VEGAS! A CASUAL EVENING, AND A GREAT CHANCE TO GET TO INTERACT WITH EACH OTHER- WELL RECEIVED BY ALL WHO ATTENDED!



READY FOR THE LAS VEGAS BUS RIDE!!

CHAPTER PRESIDENT, JOSH MELUM; CHAPTER VICE PRESIDENT, ALYCE TAYLOR, NATIONAL VICE PRESIDENT, JAIMEE HAMMER; CHAPTER TREASURER, ETHAN HUNDLEY AND CHAPTER MEMBER, TIM MANSOUR- ALL LOOKING FORWARD TO AN EVENING OF FUN!!

THE NATIONAL TAXPOSIUM EVENT IN LAS VEGAS WAS A HUGE SUCCESS! Much has changed in the past years regarding National Conference. So many of us were excited to finally be together, meet and speak in person, after the pandemic. The vibe was exciting and old friends got to see one another in person again, not to mention all the new friends we made!

The NJ Chapter Board of Directors invited their NJ colleagues to join them in a double decker bus ride around Las Vegas Tuesday evening. We went to a few fun landmarks, a photo op at the iconic Las Vegas sign and gallivanted on Fremont Street. Everyone has a chance to

mingle beforehand at the beautiful Vanderpump Cocktail Garden. The tour guide filled everyone's mind with odd Las Vegas stories and trivia, yet allowed a lot of time for us to enjoy each other's company.

Taxposium, this year, offered many new ways to mingle. It was a refreshing addition to the days of excellent education. NATP did a terrific job at keeping the members engaged.

It seems that everyone is already looking forward to San Antonio 2023, plus reuniting with our new and old friends at the NATP Tax Forum in September at Harrah's in Atlantic City! Hope to see you there!

PLEASE LET US KNOW! We want to recognize you...

BY JULIA ROBINSON

Attention all NJNATP Members.

If you receive an award during 2022 for anything, tax related, charitable work, assisting with disaster relief, or anything else, we want to know about it. NJNATP is all members not just the members on the Board of Directors. We are interested in all your good works.

As the Board of Directors Communication Chairperson, please contact me at Julia@mhacpanj.com and let me know. We want to spread the word that NJNATP Members are out there doing good for our communities. We are very proud of all our members and want to let everyone know.

DID YOU THINK YOU KNEW ALL ABOUT TRUSTS?? HERE'S WHAT YOU NEED!

And Jaye Tritz, with her knowledge and experience, is our instructor!

UNDERSTANDING TRUSTS, types of trusts, creating a trust, the importance of the trust document and how to analyze the document- as a beginning session.

Next, understanding Form 1041 for trusts, trust taxation, how to minimize the tax burden of a trust, differences between a simple and complex trust, how to complete Form 1041 for trusts and the accompanying Schedule K-1. The session will conclude with hands-on practice completing from 1041.

This will complete the morning sessions.

In the afternoon, the first topic is Tax Issues of the Disabled. A thorough knowledge of this topic is vital, because so many of the tax aspects, including deductions, tax credits and tax planning issues of the disabled can be so easily overlooked; with all the physical and emotional

challenges that have to be faced, important aspects can slip through the cracks. Future care of the disabled individual may suggest one of the various types of trusts to be set up, for their protection.

To conclude the day is a session on Small Business retirement Plans. Retirement plans provide for the retirement of the owner, but can also serve as an incentive to attract employees. We will learn the most commonly used retirement plans and compare the pros and cons of each. And, of course, the session will include the tax benefits, administrative costs and reporting requirements of the various types of plans.

To learn all this, you NEED to attend the NJNATP Annual Conference on October 27, 2022 at Caesar's in Atlantic City!!! The flyer is included in this newsletter.

Register soon!!!!

MAKE YOUR RESERVATION!!

NJNATP ANNUAL CONFERENCE AND SEMINAR IN PERSON!!

**THURSDAY, OCTOBER 27, 2022
CAESAR'S HOTEL AND CASINO, ATLANTIC CITY**

Jaye Tritz, well known NATP speaker,
will be the instructor for the day!

Topics will be published soon, via Chapter news, NJ Facebook page,
NJNATP website and email blast.

For anyone wanting to make a room reservation:

888-516-2215 (8am-2am EST, 7 days a week)

Group Name: NATP New Jersey Chapter

Group Code: SC10TP2

***All callers will be asked for this code but can also book by saying:

****NATP New Jersey Chapter****

Come and join us for an exciting and educational event!

The New Jersey Chapter
National Association of Tax Professionals
Annual Conference & Meeting
October 27, 2022



Caesar's Atlantic City
2100 Pacific Ave, Atlantic City, NJ



7:30am – 8:00am Registration/Sign-In

Continental Breakfast

8:10am – 9:50am Trusts - Understanding Trusts (Part I)

10:00am – 11:40am Trusts - Understanding Form 1041 (Part II)

11:45am – 12:15pm NJNATP Annual Meeting

Lunch On Your Own

1:30pm – 3:10pm Tax Issues of the Disabled

3:15pm – 4:55pm Small Business Retirement Plans

Join the NJ NATP Chapter
For Our
Annual Conference & Meeting
With Education provided by

Jaye E Tritz, EA CFP

Course Materials provided electronically free of charge to all attendees.
A secure link will be sent up to 3 days in advance

8 CPE CREDITS

Members: \$275 (\$245 if registered by 9/30/22)

Non-Members: \$330 (\$295 if registered by 9/30/22)

Cancellations must be submitted to NATP by 10/19/22 and are subject to a \$10 fee

Attendees will be responsible for reporting their CE credits in accordance with their respective reporting requirements. To ensure the integrity of this program, attendance will be periodically monitored for late arrivals/early departures and credits will be adjusted accordingly. NJ NATP is registered as a sponsor of Continuing Education for the Internal Revenue Service (Sponsor #458) and the NJ State Board of Accountancy (Sponsor #531), which have final authority on the acceptance of individual topics for CE credit. This program qualifies for 8 CE Credit for EAs under Treasury Department Circular 230, Section 10(g). It qualifies for 8 CPE Credit under New Jersey AC 13:29-6.7. Each credit is based on a 50-minute credit hour. Field of Study: Federal Tax Law Topic Prerequisite: None. Level of Knowledge: Basic.



Join us for our
**NJ NATP Members
Reception at the
Atlantic City Tax Forum**

Thursday, September 29th, 2022

6:00pm – 7:30pm

Appetizers will be served

Cash Bar*

All attendees must pre-register for this event no later than September 28th, 2022

*Reception free to NJ Members with one free-drink voucher provided to pre-registered NJ Members. *Cash bar available after use of drink voucher. Guests of NJ Members are welcome at a cost of \$75.00 per person, payable by cash or check.*

Please watch your email for pre-registration information!

For any questions, and/or to pre-register a non-member, contact Teresa Marron at teresa@tmarroncpa.com

New Jersey Chapter

NATP[™]
National Association of
Tax Professionals

At the Rum Point Crab House Bar



at

Harrah's[®]
RESORT
ATLANTIC CITY

777 Harrah's Blvd., Atlantic City, NJ

Claiming the ERC When You Own Multiple Entities

Do you qualify for the employee retention credit (ERC)? Did you claim it?

It's not too late. You can still amend your 2020 and 2021 payroll tax returns.

Remember, this can be worth up to \$5,000 per employee in 2020 and up to \$7,000 per employee per quarter for the first three quarters of 2021, for a 2021 total of \$21,000 (\$26,000 per qualifying employee for 2020 and 2021 combined).

Example. Let's say you have 10 employees who fully qualify for the credit. That's a \$260,000 tax credit (think cash):
 $(\$5,000 + \$7,000 + \$7,000 + \$7,000) \times 10 = \$260,000$.

Who Must Aggregate Businesses?

When you own more than one entity, you face special rules when it comes to the ERC. And you don't have to own the other entity entirely to face the special rules.

Here are just a few examples of who has to aggregate businesses for purposes of the ERC:

- Howard operates his dental practice as an S corporation, and he also owns three rental properties that he deems businesses.
- Carla Corporation operates 11 subsidiary corporations located in seven states.
- Jack, Jake, and Jim own one-third of four corporations.

Okay, So What?

When you aggregate the business entities into one for the ERC, you have to consider the following questions:

- Are you now (because of the aggregation) a small or a large employer under the 100 (2020) or 500 (2021) large-employer test?
- What does the aggregation of the businesses mean for your qualifying under the decline-in-gross-receipts test?
- What is the effect of a government COVID-19 shutdown or modification order on one of the entities, and how does it affect the aggregated group?
- How do you treat employees who work for more than one of the entities?

A Little More

In most cases, identifying the group to aggregate is going to be straightforward, but it can get pretty complicated with some entities. The bottom line is that it's likely worthwhile to aggregate and see what's possible for the ERC.

When you aggregate, you look at gross receipts compared with 2019, and you also look to government shutdown orders. Obviously, you use the best results you find with either (a) the gross receipts drop or (b) the shutdown orders.

There's a pleasant surprise with the government shutdown order, because if that order affects one entity in the group, the IRS says it affects the entire group. For example, Sam owns five retail corporations. One was shut down by governmental order. That shutdown applies to all five corporations and can create tax credits with each of the five.

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New Business Tax Credits for Your Electric Vehicle Purchases

You may have heard that the newly enacted Inflation Reduction Act includes an expanded tax credit for electric vehicles.

Although this personal credit has gotten most of the publicity, the new law launched a new commercial clean vehicle credit—specifically for business-use electric vehicles. And it's much better than the credit for personal-use electric vehicles.

The new law's personal-use electric vehicle credit is now called the clean vehicle credit. It comes with many new restrictions:

- It is available only if your adjusted gross income is no more than \$300,000 (married, filing jointly) or \$150,000 (single).

- It applies only to electric vehicles with a manufacturer's suggested retail price below \$80,000 for vans, SUVs, and pickup trucks, or \$55,000 for other vehicles.
- It must pass complex tax-law-defined North American assembly and sourcing requirements that prevent many electric vehicles from qualifying.

Luckily, if you purchase or lease an electric vehicle for business use in 2023 or later, none of the clean vehicle credit restrictions apply. Instead, you can qualify for the business-use electric vehicle credit. The credit is available for fully electric cars, plug-in hybrid electric vehicles, and fuel cell vehicles.

The maximum credit is \$7,500 for electric vehicles with a gross vehicle weight rating (GVWR) of less than 14,000 pounds and a whopping \$40,000 for electric vehicles with a GVWR of 14,000 pounds or more.

The Anchor Program

BY JAMES JIMINEZ

MUCH HAS CHANGED IN THE PAST YEARS REGARDING NATIONAL CONFERENCE. So many of us were excited to finally be together, meet and speak in person, after the pandemic. The vibe was exciting and old friends got to see one another in person again, not to mention all the new friends we made!

September brings the official launch of New Jersey's ANCHOR property-tax relief program which attempts to offset the financial burden that many New Jersey residents are faced with as local property taxes continue to rise in the Garden State.

The ANCHOR (Affordable New Jersey Communities for Homeowners and Renters) program replaces the Homestead Benefit for the 2019 tax year with a few key differences that will allow more New Jersey residents to benefit from the program.

With a more than \$2 billion commitment to the new program for the 2023 fiscal year, an overhaul of eligibility and income requirements will now mean that more than 2 million residents will qualify for the program.

After more than a decade of not being eligible for the Homestead Rebate, renters are once again able to qualify for state-funded property tax relief.

The size of the promised ANCHOR benefits represents a significant increase compared to those provided by the state in previous years through the now-shuttered Homestead relief program. Residents could see benefits of up to \$1500 for homeowners and \$450 for Renters.

The annual income ceiling has also been increased to \$250,000 for homeowners and \$150,000 for renters compared to those used for distributing Homestead benefits (\$150,000 or less for homeowners age 65 or over or blind or disabled; or \$75,000 or less for homeowners under age 65 and not blind or disabled) helping to boost the total amount of residents who are eligible to receive a benefit. If the homeowners 2019 Gross Income was \$150,000 or less the maximum benefit will be \$1,500 and for income between \$150,001 to \$250,000, the maximum benefit will be \$1,000.

The Homestead Rebate held an age requirement of 65 years old. This age limitation has been lifted, now allowing eligible residents under the age of 65 to qualify.

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The Anchor Program

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Another difference to the tax-relief program is the way in which these benefits will be paid. The Homestead Rebate came in the form of tax credits on a homeowner's property bill. The Anchor benefit payments will be sent as direct deposits or paper check as chosen by the applicant when they fill out the online application

The ANCHOR program uses the 2019 tax year for its residency and income requirements, which follows the timeline of the Homestead Benefit payment cycle that was disrupted due to budget shortfalls that put the Homestead Benefit out of pace with current tax year filing. The program requires homeowners and renters to have occupied their primary residence on Oct. 1, 2019, to be eligible to receive Anchor benefits.

As per the NJ Division of Taxation, a Homeowner is eligible if: they were a New Jersey resident and; owned and occupied a home in New Jersey that was the principal residence (main home) on October 1, 2019; and 2019 property taxes were paid on that home; and Homeowner's 2019 New Jersey gross income was \$250,000 or less.

New Jersey Homeowners who are not required to file a New Jersey Gross Income Tax return are eligible for a Property Tax Credit of up to \$50. If you were a resident homeowner on October 1, 2019, and not required to file an NJ-1040, the Property Tax Credit will be included in the ANCHOR benefit payment.

A Tenant is eligible if: Tenant was a New Jersey resident; and 2019 New Jersey gross income was not more than \$150,000; and Tenant rented and occupied a residence in New Jersey that was the principal residence (main home) on October 1, 2019; and Tenant's name was on the lease or rental agreement; and Tenant paid rent; and Tenant's unit had its own separate kitchen and bath facilities, if the building consisted of multiple units; and the rental property was subject to local property taxes. A Tenant does not qualify if they lived in tax-exempt, subsidized, or campus housing.

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.

Website:

www.njnatp.com

or Call:

908.752.0707

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

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

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