

PRESIDENT'S MESSAGE



I HOPE YOU ALL HAD A GREAT SUMMER and made some special memories to take you into the next tax season.

Eight members of the Board of Directors attended the Annual Conference in Atlanta, GA this summer along with 32 members from New Jersey. We were kept busy with great classes covering topics from preparer penalties to techniques to avoid AMT. We participated in the annual Charity Auction and this year donated a beautifully hand made walking stick from a NJ craftsman helping to raise over \$8000 for the Cure Childhood Cancer organization in Atlanta. And we have good news: **Your Chapter of NATP won the Education Category for the Chapter of the Year.**

We offer two seminars each year: our famous NJ Seminar in January and our Annual Conference in September always covering timely IRS topics. But now - **Breakfast Meetings** - offering 2 CPE's each presented up and down the state. This year we have offered 2 hours on the Subject of Philadelphia NPT and BPT taxes along with other Philadelphia Tax Topics in Mt Laurel, NJ tax issues in Jamesburg, and will be expanding on Philadelphia Tax preparation in October, again in Jamesburg. Ethics, "Up to Speed on Circular 230" will be in December in the Woodbridge area. Come and enjoy your eggs and oatmeal with us.

Newsflash: TWO NEW PROGRAMS

There is a **FREE 2 CPE session and a light dinner** on September 17, the night before the annual meeting if you are signed up for the all day session on Thursday. Come out to the evening session, meet other tax professionals in a small setting, join us for dinner and earn CPE's

At this annual conference on September 18, this chapter is collecting toys for the **Toys for Tots** Campaign. We hope each of you can bring a new unwrapped toy for any age.

Hope to see you September 18th.

Colette Taylor, EA
President, NJNATP



MARK YOUR CALENDARS!!!!

NJNATP TWENTIETH ANNUAL CONFERENCE

WOODBIDGE HILTON HOTEL
120 WOOD AVENUE SOUTH
ISELIN, NJ ■ 732-464-6200

THURSDAY SEPTEMBER 18, 2008

PROTECTING ONE'S
PRACTICE



TAXPAYER ADVOCATE
NJ Department of Labor - Keynote Speaker!!

INCLUDES

- ★ **Continental Breakfast!** ★
- ★ **Lunch! Dessert Break!** ★

NJNATP's Successful BREAKFAST SEMINARS!

NJNATP sponsored the third in its series of breakfast meetings on August 20th. Those of you who were not able to attend missed a fantastic presentation by Jacob Foy from the New Jersey Division of Taxation. Here a few of the highlights and tidbits from his presentation.

Calling all tax preparers!!! Beginning with the upcoming 2009 filing season (for 2008 tax returns) the e-file mandate has been reduced! If you have prepared 25 or more New Jersey Resident tax returns, you now fall under the mandate to electronically file your clients' tax returns. AND – This applies to out of state preparers also!! In our neighboring states of New York, Pennsylvania and Delaware, where we would expect NJ tax returns to originate, may now have many unsuspecting preparers falling into NJ criteria for e-filing.

The NJ Earned Income Credit is being expanded and will follow Federal guidelines for the next filing season.

Reminder – For those who hire contractors for work other than in their own homes, if the contractor cannot provide a Business Registration Certificate, 7% of their contract price must be withheld and submitted to NJ on their behalf. This will be treated as a “trust fund” tax and all rules, regulations and penalties will apply.

The “Fair Plan” is again called a “Homestead Rebate.”

For the first quarter of 2009, the NJ-927 will be required to be e-filed.

Civil unions **MUST** file as married filing joint unless an election is made to file separately. Single is not an option.

Want more New Jersey hot items??? Plan to attend the NJNATP January seminar at the Woodbridge Hilton! The date is January 10, 2009.

NJNATP AWARDS

Congratulations to NJ Chapter president, Colette Taylor, for being named the “Chapter Person of the Year in Education” at the NATP National Conference in Atlanta!! And, also, congratulations to the NJ Chapter for also winning the “Chapter of the Year in Education”!! Education is such a big part of NATP and to be honored this way is a special achievement.

NATIONAL CONFERENCE

in Atlanta



JULIE ROBINSON, MARILYN AYERS, COLETTE TAYLOR AND MARIO TRIPALDI LOOK HAPPY AS THEY ATTEND AN ATLANTA BRAVES GAME IN ATLANTA RIGHT BEFORE NATIONAL CONFERENCE.



THE CHAPTER SHOWCASE TABLE GETS HELP FROM MARIO TRIPALDI, JULIE ROBINSON, SHERRY DIAMOND, MARILYN AYERS, COLETTE TAYLOR, JEAN MILLERCHIP AND WILLIE LAU. OF COURSE, WE'RE HANDING OUT M&M'S (MADE IN HACKETTSTOWN, NJ!!)



JAIMEE HAMMER, NOT ONLY A TAX PROFESSIONAL BUT ALSO A PROFESSIONAL SINGER, ENTERTAINING THE GROUP AT THE ANNUAL BANQUET AT CONFERENCE IN ATLANTA.

The "TOYS FOR TOTS" Story

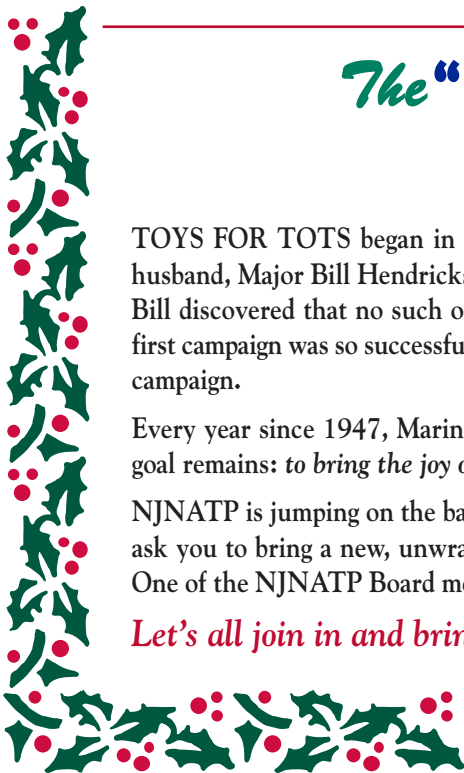


TOYS FOR TOTS began in 1947 when Diane Hendricks hand crafted a Raggedy Ann doll and asked her Marine husband, Major Bill Hendricks, to deliver the doll to an organization which would give it to a needy child at Christmas. Bill discovered that no such organization existed, so he began one himself, and in 1947, Toys for Tots was born. The first campaign was so successful that the Marine Corps adopted "Toys for Tots" in 1948 and it expanded into a nationwide campaign.

Every year since 1947, Marine Corps Reserve units across the country conduct Toys for Tots campaigns. The initial goal remains: *to bring the joy of Christmas to America's needy children.*

NJNATP is jumping on the bandwagon and is adopting Toys for Tots as our charity this year and in years to come. We ask you to bring a new, unwrapped toy to our Annual Conference on September 18, 2008 at the Woodbridge Hilton. One of the NJNATP Board members will then drop off the toys at a local toy drop-off location in northern New Jersey.

Let's all join in and bring the joy of Christmas to the needy children in New Jersey!!!



New Jersey Tax Tip of the Quarter CIVIL UNION ACT IN NJ

In August, our Chapter held a breakfast seminar in Jamesburg at the Crowne-Plaza Hotel and invited Jacob Foy, Taxpayer Service Representative, from the New Jersey Division of Taxation to speak. Jacob did a great job as always. However, I heard something I'd like to pass along to all of you that you may not be aware of. *Effective for the filing of 2007 NJ 1040 tax returns in 2008, the Civil Union Act established February 19, 2007 requires that a civil union couple file a joint return or file civil union separate. According to the regulation, civil union couples are required to follow the same requirements as a married couple. Therefore, they must file jointly or separately not as single individuals.* Of course, this is different than federal regulations. Won't that be interesting! Don't forget, that civil union rules are different than the rules for a domestic partnership. With domestic partners, they file as single individuals unless one of the partners has no income than the other partner may claim them as a dependent. The NJ Civil Union Act also states that NJ recognizes civil unions from other states, but not all. Check the web-site if you need further information. www.state.nj.us/treasury/taxation/civunionact.htm

10 OF THE BEST NEW JERSEY MOMENTS...

- Giants Stadium opened in 1976; since then "Big Blue" has gone on to win 3 Super Bowls (and we surely know which was the most recent!)
- Bruce Springsteen opened the Brendan Byrne Arena in 1981.
- In the most important battle of the Revolutionary War, George Washington defeated the British at the Battle of Trenton in 1776.
- The Pinelands Preservation Act was enacted in 1979.
- Thomas Edison created the first lightbulb in 1879 at his Menlo Park laboratory.
- The Holland Tunnel opened as the first mechanically ventilated underwater tunnel in 1927.
- The first recorded baseball game took place at Elysian Field in Hoboken in 1846.
- The first enclosed shopping mall on the East Coast opened in Cherry Hill in 1961.
- New Jersey became the first state to award public funding for stem-cell research in 2005.
- New Jersey ratified the Bill of Rights in 1789, the first state in the nation to do so.

HOMESTEAD REBATE DEADLINES

On July 31, 2008, NJ sent out a release from the Governor informing all taxpayers of the deadline extension for both the 2007 Homestead rebate, as well as the Senior Freeze- now re-extended to October 31, 2008.

Approximately 435,000 homeowners who were age 65 or older or disabled as of 12/31/07, and had income of \$150,000 or less received checks in the first mailing. For these homeowners, the rebate is the greater of either a percentage of the first \$10,, of property taxes paid in 2006, or an amount determined under the alternate rules used in previous years. The percentage of property taxes is dependent upon income.

Under the terms of the FY 2009 Budget, homeowner rebate amounts for 2007 will be no greater than those paid last year (when rebates were also based upon 2006 taxes) unless there has been a change in the applicant's filing characteristics. "Filing characteristics" means a reduction in income range, change in age/disability status or filing status, or an increase in percentage of ownership.



HELP WANTED



**NO, UNCLE SAM
DOESN'T WANT YOU,
NJ-NATP WANTS YOU!**

BENEFITS:

- ★ Free education at NJ-NATP Seminars
- ★ Travel reimbursement for driving over 20 miles
- ★ Free dinner at NJ-NATP Board Meetings
- ★ Free hotel the night before NJ-NATP Seminars
- ★ Ability to network with peers
- ★ Work with truly dedicated group of professionals

WHAT DOES A NJ-NATP DIRECTOR DO?

A NJ-NATP Director helps set up policy and monitors the operations of the Chapter.

WHAT ARE THE REQUIREMENTS?

Generally, you attend five Board of Directors meetings a year. All meetings are in the evening lasting about three hours with dinner included. Also, must attend two education activities sponsored by the Chapter.

WHAT ARE THE QUALIFICATIONS?

You must be a member in good standing at NATP. You should have attended several chapter functions. You must apply to become a candidate.

HOW CAN YOU BECOME A CANDIDATE?

Contact **Mario Tripaldi**, Nominations Chairman, 31 Lafayette St., W. Milford, NJ 07480; tripaldi@optonline.com Submit a brief resume including a statement explaining what you think you can bring to the NJ-NATP Board of Directors. Also, you may contact any director listed on the last page of this newsletter.



NEW JERSEY CHAPTER NATIONAL ASSOCIATION OF TAX PROFESSIONALS



presents...

NJ NATP 2008 ANNUAL MEETING & CONFERENCE

Thursday, September 18th, 2008

...with **NEW Bonus** session offered the evening of **Wednesday September 17, 2008**

FREE TO THOSE REGISTERED FOR THURSDAY!!!

HILTON WOODBRIDGE

120 Wood Avenue South, Iselin, New Jersey, 08830-2709 ■ Tel: 1-732-494-6200 Fax: 1-732-603-7777

Call before September 3, 2008 to take advantage of the discounted room rate of \$179 for the evening of September 17, 2008...**CALL NOW!**

FREE BONUS

WEDNESDAY

6:00 PM

Registration

6:30 PM-8:15 PM

Bonus Session. Attorney Donald Vanarelli will discuss Estate Planning issues for single persons and couples (married and unmarried). Sandwiches will be served.

THURSDAY

7:30-8:00 AM

Registration and Continental Breakfast

1:00-1:30 PM

NJ-NATP Annual Meeting

8:00-8:15 AM

Opening Remarks

1:30-2:30 PM

How to Protect Yourself from Your Clients presented by:

8:15-9:45 AM

NJ Department of Labor Issues presented by:

Alan Drucker, Special Agent and

Cristina Zarejko, Chief Auditor

Public Information Officer IRS, CID

Timothy Dechan, Chief Central Regional Office

2:30-3:15 PM

IRS Issues of Importance for Practitioners presented by:

9:45-10:00 AM

Break

Glenn J. Gizzi, Senior Stakeholder Liaison, SB/SE

10:00-11:00 AM

Taxpayer Advocate Issues presented by:

3:15-3:30 PM

NJ-NATP Famous Afternoon High Tea Break

Lyle E. Lauterbach, Taxpayer Advocate, NJ

3:30-5:00 PM

Ethical Issues and the Tax Preparer presented by

11:00-12:00 PM

Return Preparer Coordinator presentation by:

Glenn J. Gizzi, Senior Stakeholder Liaison, SB/SE

Christine M. Doebley: SB/SE

12:00-1:00 PM

Lunch

5:00-5:15 PM

Closing Remarks and Distribute Certificates

NEW JERSEY NATP IS TAKING A COLLECTION FOR...

TOYS for TOTS Marine Toys for Tots Foundation

DON'T FORGET TO BRING NEW UNWRAPPED TOYS TO DONATE!!

SPEAKERS

DONALD D. VANARELLI, Attorney

Donald D. Vanarelli is a Certified Elder Law Attorney by the National Elder Law Foundation, an ABA-certifying organization. He was selected for the elite Counsel of Advanced Practitioners of the National Academy of Elder Law Attorneys. Mr. Vanarelli successfully argued before the New Jersey Supreme Court in *In re Keri*, a seminal elder law/guardianship case. AV-rated, Mr. Vanarelli is a founding member of

the Academy of Special Needs Planners. An Accredited Professional Mediator, he is a co-founder of the Elder Mediation Center of New Jersey. Mr. Vanarelli represents older and disabled persons in financing long-term medical care, nursing home issues, public benefits planning, estate planning, probate, litigation, guardianships and special needs planning.

continued



NEW JERSEY CHAPTER

NATIONAL ASSOCIATION OF TAX PROFESSIONALS



NJ NATP 2008 ANNUAL MEETING & CONFERENCE

SPEAKERS

CRISTINA A. ZAREJKO, Chief Auditor
New Jersey State Department of Labor
Division of Employer Accounts

She manages the operations of the Chief Auditor's Office which provides staff technical services to support overall efficiency and effectiveness and economy of the Audits and Field Investigations Field Service.

Her office also handles all Specialized Audits and Investigations and Contested Cases.

Auditing career spans 34 years, 25 years of which were with the New Jersey Department of Labor and Workforce Development.

Prior to appointment as Chief Auditor, she was the Chief of the North Region Audit and Investigation Office. She held supervisory positions in charge of audit teams.

TIMOTHY M. DECHAN, Chief, Central Regional Office
New Jersey State Department of Labor
Division of Employer Accounts

He manages the operations of the Central Regional Auditors Office which conducts UI/DI Tax compliance audits and investigations on employers in the Central Region of New Jersey.

Auditing career spans 33 years with the New Jersey Department of Labor and Workforce Development.

Prior to appointment as Chief, Central Regional Office he was a Supervising Auditor with a staff of 10 auditors and investigators in the Central Regional Auditors Office.

LYLE E. LAUTERBACH
Local Taxpayer Advocate-New Jersey

His office staff of 24 handles Federal Tax Issues that are being bogged down in red tape or causing significant hardship to taxpayers.

They deal with individual and business taxpayers; large and small. In situations where we do not have the delegated authority to personally correct an account, we forward our recommendation for action to the appropriate function & closely monitor the accounts thru resolution.

We are able to effect change in over 80% of the cases we work.

In cases that reach an impasse, he has the authority to issue a Taxpayer Assistance Order to direct the function to take a specific action or re-review the merits of the case.

CHRISTINE M. DOEBLEY, Return Preparer Coordinator
SB/SE
Internal Revenue Service

Christine has worked for the Internal Revenue Service since 2003. Currently Christine is the Return Preparer Coordinator. Christine has been a Return Preparer Coordinator since August 2007. As the Return Preparer Coordinator she oversees practitioner compliance for the state of New Jersey. Her duties include enforcing Circular 230 compliance, and coordinating Preparer Action Cases. Prior to her current position, Christine began in Examination as a Revenue Agent in SB/SE.

ALAN DRUCKER, Special Agent
IRS Criminal Investigation

Alan Drucker began his Internal Revenue Service career in 1981 as a Revenue Officer in Newark, New Jersey. He was selected for the Special Agent position with Criminal Investigation (CI) in 1985. CI serves the American public by investigating potential criminal violations of the Internal Revenue Code and related financial crimes in a manner that fosters confidence in the tax system and compliance with the law.

Mr. Drucker presently is the Public Information Officer for CI's Newark Field Office, enhancing voluntary compliance and improving tax administration through the dissemination of important information to the public. He possesses an expertise in civil forfeiture, disclosure and bankruptcy fraud matters.

GLENN J. GIZZI, Senior Stakeholder Liaison
Communications, Liaison and Disclosure,
Small Business/Self Employed Division,
Internal Revenue Service

Glenn Gizzi is a Senior Stakeholder Liaison whose main responsibility is the education and dissemination of tax related information to the practitioner community.

Glenn began his career in 1989 as a Taxpayer Service Representative in NJ. He quickly became a Taxpayer Service Specialist in April of 1991. From there, Glenn progressed to Revenue Agent in the Paterson, NJ Post of Duty. During his time as an Revenue Agent, Glenn worked with the Criminal Investigation Division as a cooperating agent; a caseworker with the Examination Problem Resolution Unit; a Taxpayer Advocate for the model walk-in office in Edison, NJ.

Glenn is also a certified instructor for the Internal Revenue Service and spent four years training new revenue agents around the country. His current assignments include Tax Practitioner Institutes and Practitioner Liaison.



NEW JERSEY CHAPTER

NATIONAL ASSOCIATION OF TAX PROFESSIONALS



NJ NATP 2008 ANNUAL MEETING & CONFERENCE



FOR THESE UPCOMING NJ NATP EVENTS

October 23, 2008

PHILADELPHIA BUSINESS TAXES-Mt Laurel, NJ 8:30-11:00 am

December 11, 2008

KEEPING UP WITH CIRCULAR 230- Woodbridge, NJ 8:30-11:00 am

January 10, 2009

NEW JERSEY SEMINAR- Location tba 8:00-5:00pm

CPE SPONSOR #531

WEDNESDAY SEPTEMBER 17, 2008

2 CPE CREDITS

Dinner Included ■ Registration: 6:00 p.m.-6:30 p.m. ■ Session: 6:30 p.m.-8:15 p.m.

THURSDAY SEPTEMBER 18, 2008

8 CPE CREDITS

Continental Breakfast, Lunch and Afternoon Dessert Included

Registration: 7:30 a.m. – 8:00 a.m. ■ Conference: 8:00 a.m. – 5:00 p.m.

Cancellation Policy: All cancellation requests must be in writing. A refund will be given if requested prior to September 9, 2008. A \$20 administrative fee will be deducted. No refund will be considered after September 9, 2008.

MAIL TO: NJ-NATP c/o Joyce Skerlanitz, Treasurer, 484 Valmere Ave., Piscataway, NJ 08854

----- PLEASE PRINT OR TYPE -----

Name _____

Address _____

City _____ State _____ Zip _____

Telephone () _____ Email Address: _____@_____

Postmarked before 9/4/08 Member \$185 Nonmember \$215 New Member \$323*

Postmarked on or after 9/5/08-OR-At the Door Member or Nonmember \$225 New Member \$363*

NEW OPTIONS:

- I am registering for the annual conference and would like to attend the dinner/session on the evening of September 17, 2008 FREE!
- I am not registering for the annual conference, but would like to attend the dinner/session on the evening of September 17, 2008 \$40
- I would like a kosher lunch on September 18, 2008 (No Extra Charge)

TOTAL: \$ _____

\$10 Discount – BECOME A MEMBER OF NATP NOW and ATTEND THE CONFERENCE

Make Check Payable to NJ-NATP. This form may be reproduced. One registration per form.

For inquiries, call 856-546-7201 or 856-656-0508. An acknowledgement will be sent if a stamped, self-addressed envelope is included.

★
a
little
new
jersey
TRIVIA

- ★ The Pulaski SkyWay, from Jersey City to Newark , was the first skyway
- ★ NJ built the first tunnel under a river, the Hudson (Holland Tunnel).
- ★ The first baseball game was played in Hoboken, NJ, which is also the birthplace of Frank Sinatra.
- ★ The first intercollegiate football game was played in New Brunswick in 1889 (Rutgers College played Princeton).
- ★ The first drive-in movie theater was opened in Camden, NJ, (but they're all gone now!).
- ★ The Great Falls in Paterson, on the Passaic River, is the 2nd highest waterfall on the East Coast of the US.
- ★ The game Monopoly, played all over the world, named the streets on its playing board after the actual streets in Atlantic City.

NJ-NATP BOARD OF DIRECTORS 2007

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VICE PRESIDENT
Marilyn H. Ayers

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Barbara Fletcher

TREASURER
Joyce Skerlanitz

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TELEPHONE DIRECTORY

NEW JERSEY HOTLINE

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

FEDERAL TAX HOTLINE

For practitioners with POA on file to call
about a specific client problem:
866-860-4259
Tax Law Questions: 800-829-1040

NJ-NATP CHAPTER OFFICE

856-546-7201
FAX 856-546-4678
E-mail ColetteTaylor.njnatp@verizon.net

INTERNET ADDRESS

www.natptax.com
Directory of National Members
www.taxprofessionals.com