

IAPA TODAY



The Newsletter for Idaho's Accounting & Tax Professionals

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NSA District IX Governor's Message

By Joyce Funkhouser-Lingelbach

The good news: the hectic rush of September 15 and October 15 are just distant memories and now the joy of the holiday season is upon us!

The District IX, X and XI meeting was held in Las Vegas, Nevada, on Nov. 6. The attendance included great participation from all the states in the three districts. We were honored to have First Vice President Sharon Cook attend our meeting to give us the latest news from NSA. Our full agenda included an update of the NSA meetings and events which will include:

- 2011 Annual Meeting, Anchorage, AK, August 17-19, 2011
- 2012 Annual Meeting, Maui, HI, August 22-25, 2011
- 2011 LNC/LSC, Seattle, WA., October 20-23, 2011

Chris Freeland, Administrative Chair of the Leadership Development Program, gave us an update on the program noting that up to 12 new members are accepted into the program each year. Chris also stressed the value of attending the LNC/LSC which is in Seattle next October.

Carolyn Holoman, Administrative Chair of the Education and Professional Development Committee, presented an online view of the NSA's updated website and demonstrated the CCH online access to daily tax news, articles, and tax alerts. Holoman also noted the over 58 webinars are available through the NSA website. Many of these webinars are archived and available for any state to use for chapter meetings at NSA member price. The NSA website is www.nsacct.org.

Upcoming NSA Connected Webinars include Financial Management of an Accounting Practice, December 7 and Last Minute Tax Law Update, December 16.

Jackie Hunt, California State Director, presented the agenda section on NSA Membership. Jackie gave a detailed summary of how to explain to people the value of NSA membership. She noted table displays at seminars, engaging people in conversation and demonstrating the NSA website at the State Directors table were valuable tools to accomplish this goal. Jackie also listed some of the top reasons members join including networking with others in the field, discounts, publications, NSA protecting your interests on Capitol Hill and at the IRS, access

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Plan Your 2011 CPE Now!

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Seminar	Location	Seminar Dates
Gear Up Business Entities & Small Business A-Z	Post Falls	Sept. 26-27
Gear Up Business Entities & Small Business A-Z	Twin Falls	Oct. 6-7
Gear Up 1040	Idaho Falls	Oct. 27-28
Gear Up 1040	Boise	Nov. 7-8
Gear Up Ethics	Idaho Falls	Oct. 27
Gear Up Ethics	Boise	Nov. 7

Haven't logged in yet? Log in and see what you're missing!

by Barb Neiwert, IAPA Executive Director

Support your association by checking out the new registration site we have made available for you. The site is user friendly and will save you valuable time in registering for your CPE, tracking your credits, or updating your contact information.

With our new registration site, you can sit down at 7 a.m. with a cup of coffee and register for a Gear Up 1040 class. Just a few keystrokes and you'll be all set! And rather than second guessing if the IAPA office received your registration, our new system will send you an immediate notice that your registration has been completed. And a reminder before the seminar dates (we've had people who have simply forgotten to show up!)

You can also go in and update any contact information, email addresses, or phone numbers. If you forgot the IAPA office email address, you can get it online, shoot me an email, and I'll be right on it!

Haven't had a chance to check it out yet? Here's all you do:

1. Go to our web site at <http://www.iapacct.com>
2. In the center section is an introduction to the registration. Click on the link.
3. This takes you to our login page. Click Login. Using your primary email address and the temporary password of **Password 1**, log in. The system will ask you to create your own, secure password.

4. You'll see your profile information and can make changes as necessary.
5. Go to My Transactions on the left-hand side of the page and you can see if you have any open orders for your Renewal Dues or billings. Next May, you can pay it right there!
6. You can search the IAPA Directory for a variety of information, such as all members with certain certifications, all members from each town, all members with John as their first name, and even all members who have an address on Main Street.
7. Online Store: from here you can register for a seminar, make a contribution to the Scholarship Fund in any amount you choose, or pre-order a Gear Up manual if you would like an extra.
8. My Events keeps track of all your registrations!
9. We also make it easy for you to enlist a new member to the IAPA by downloading an application under Join Now.
10. The IAPA Leadership contact information is available, as well as the IAPA office contact info. We are always just a click away!

Take a moment to explore around the new site. And if you have any questions at all, just give me a call at 1-888-866-2160. Have a safe, productive winter, and I look forward to seeing you at one of our seminars next fall!

Results of 2010 Membership Drive

When looking back at 2010, I can quickly see that it was a great year for membership in the IAPA. This year our current members were challenged by IAPA President Michael Chakarun to recruit new members, through friendly persuasion, of course! The challenge went out and after it is all said and done, there are 26 new accountants to add to the IAPA roster.

While these new members will benefit from seminar discounts, group insurance premiums, and the legislative efforts that the IAPA brings to accounting and tax professionals like yourself, the members who took the time and effort to bring these accountants into the association are not going to go unnoticed.

Congratulations to **Glen Olsen**, CPA, Meridian, for signing up three new members! Glen will receive a \$15 credit on his dues next year (\$5 for each new member he re-

cruited), plus he wins the Challenge and will receive a \$50 gift card to Amazon.com.

Gary Teuscher, CPA, Montpelier, brought in two new members. Others who recruited one new member include **Ryan Kearsley, Geoffrey Arnold, LaFonda Merrick, Elizabeth Gonzalez, Randy Bates, Merrill Worsley, Robert Naugler, Ernest Steelsmith, Deborah Youngwirth, Kendal Egbert, Bill Allen, Al Whitney**, and **Jerry Sproul**. The remaining new members took advantage of IAPA membership after they called the IAPA office and got a chance to talk to Barb.

Thanks again for making 2010 a wonderful year for our Association!

2011 Changes to Flexible Spending Arrangements

The IRS issued guidance reflecting statutory changes regarding the use of certain tax-favored arrangements, such as flexible spending arrangements (FSAs), to pay for over-the-counter medicines and drugs.

The Affordable Care Act, enacted in March, established a new uniform standard that, effective Jan. 1, 2011, applies to FSAs and health reimbursement arrangements (HRAs). Under the new standard, the cost of an over-the-counter medicine or drug cannot be reimbursed from the account unless a prescription is obtained. The change does not affect

insulin, even if purchased without a prescription, or other health care expenses such as medical devices, eye glasses, contact lenses, co-pays and deductibles.

The new standard applies only to purchases made on or after Jan. 1, 2011, so claims for medicines or drugs purchased without a prescription in 2010 can still be reimbursed in 2011, if allowed by the employer's plan.

A similar rule goes into effect on Jan. 1, 2011 for Health Savings Accounts (HSAs), and Archer Medical Savings

Accounts (Archer MSAs). Employers and employees should take these changes into account as they make health benefit decisions for 2011. For details on current rules, see [Publication 969](#), Health Savings Accounts and Other Tax-Favored Health Plans.

Updates on this and other health care reform provisions can be found on the [Affordable Care Act](#) page on IRS.gov. Notice [2010-59](#) and [Revenue Ruling 2010-23](#) further explains this change.

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to specialized information and continuing education, to name a few.

Marilyn Niwao, District XI Governor, presented a session on legislative activities that included 17 pages of information on the PTIN issues. Niwao noted the three-step process to obtain a PTIN number, the requirements, followed by a question and answer session on different scenarios involving the registration process. Niwao also gave a brief update on CPA mobility under the UAA, as well as international mobility. The final legislative subject was mandatory peer review. Several CPA's in the group shared their concerns and information involving this issue in their states.

We completed our agenda with a short session on brainstorming. A summary of the issues from both sessions includes:

- What is attracting people to join NSA?
- What does our member consider indispensable?
- In the future, what will our member need and want?

Many felt NSA members consider the CCH "What's New in Tax" on

line media package to be the top benefit followed by the five free tax questions, tax talk, webinars and insurance benefits. It was also unanimous that members realized the value of having national representation on the Hill and at the IRS. Obtaining up to the minute information on the PTIN and the IRS education requirements available on the NSA website is also a very important and respected benefit.

The final subject dealt with conventions. What would increase attendance? Fun events? More CPE? More time to network? Some folks felt more networking time was important. One attendee said you go to convention for the business meeting and you go home to have fun with your family. We also discussed the value of face-to-face contact with members at conventions, seminars and chapter meetings. One other issue that was introduced was some way for the ASO presidents to link up to share ideas. The bottom line is being receptive to member needs and always willing to listen to member suggestions and concerns.

I want to thank the State Directors, Associate State Directors and ASO Presidents for taking time from their

busy schedules to attend. It is through your attendance and contributions that this event provides value, information and feedback to make NSA an even better organization.

The latest news from NSA headquarters includes information on next summer's IRS Tax Forums. President Woods has appointed an ad hoc working group including Past President Bob Cross, Kathy Hettick, Holomon, Jodi Goldberg and Executive Vice President John Ams to develop topics and plan NSA's participation in the forums. Higher Logic has been contacted to add some benefits to the NSA website, which will include the ability to host multiple sites.

The NSA Scholarship Foundation Trustees elected two new officers. Holomon will serve as the new President and Martha Bell is the new Secretary/Treasurer.

Please check NSA's website at www.nsacct.org for the latest information on the PTIN.

Please don't hesitate to call or email me with any questions or comments you have. You may reach me at oregonjoy@aol.com or 503-775-4990.

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Welcome new members!

We would like to welcome the most recent members of the IAPA! Thank you for your support!

Ryan Allen, CPA, Salmon
Darryl Buchman, EA, Jerome
John Clark, EA, Hayden
Liz Correa, ABA, ATP, Boise
Ron Crow, CPA, Boise
Christopher Frey, Twin Falls
Laura Gilmore, EA, Nampa
Tony Hendricks, CPA, Meridian
David Kearsley, Victor
Margaret Kent, Boise
Erick Mikesell, CPA, Twin Falls
David Minick, CPA, Boise
Nicole Morris, CPA, Eagle
Dale Olsen, Meridian
Susan Orison, Bellevue
Jerry Smith, Blackfoot
Jerry Sproul, Idaho Falls (student)
Trina Steelsmith, ATP, Nampa
Donna Wilson, Bonners Ferry

Sincerest Condolences

Nadine Grigg, the wife of IAPA Past President Lee Grigg of Nampa, passed away Nov. 11 after a long ordeal with Alzheimer's disease. You may contact Lee at 228 Pleasanton Dr. S., Nampa, ID 83656 or 467-1826.

Our thoughts are with you, Lee!

2011 Seminar Schedule

1-888-866-2160

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|-------------|--|
| Sept. 26-27 | One-day Gear Up Business Entities, & One-Day Small Business A-Z
Post Falls
Red Lion Templin's |
| Oct. 6-7 | One-day Gear Up Business Entities, & One-Day Small Business A-Z
Hilton Garden Inn
Twin Falls |
| Oct. 27-28 | Gear Up 1040
8 am-4:30 pm
Idaho Falls Shilo Inn |
| Oct. 27 | Gear Up Ethics
4:45 pm—7 pm
Idaho Falls Shilo Inn |

- | | |
|----------|--|
| Nov. 7-8 | Gear Up 1040
8 am-4:30 pm
Boise, DoubleTree
Riverside Hotel |
| Nov. 8 | Gear Up Ethics
4:45 pm to 7 pm
Boise, DoubleTree
Riverside Hotel |

IAPA Annual Convention

- | | |
|------------|---|
| June 22-25 | Victor, Idaho
Teton Springs Lodge
& Spa |
|------------|---|

12 hours or CPE will be offered. Topics will be announced as soon as they are finalized. Why not reserve the dates and join us for great CPE, good networking, and excellent golf, fishing, swimming, horseback riding or just plain relaxation? Call Barb for details.



"IAPA Today;" is the official publication of the Idaho Association of Public Accountants. Editor: Barbara Neiwert, P.O. Box 1106, Halley, Idaho 83333, toll free 1-888-866-2160. Opinions expressed herein are those of the individual writer and not necessarily those of the Association or editor. Advancement of the profession of public accountancy is the principal aim of the publication.

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Happy
Holidays!