

# IAPA TODAY



*The Newsletter for Idaho's Accounting & Tax Professionals*

*Volume 8 Issue 4 January 2009*

*www.iapacct.com*

## ***Leadership Training Lends Insights***

*By Michael Chakarun, MBA, CPA, IAPA First Vice President*

IAPA President LaFonda Merrick and I were privileged to attend the National Society of Accountants (NSA) Leadership Networking and Training and Legislative Strategy Conference held from October 31 to November 2, 2008 in Phoenix, Arizona. Sixty-eight individuals representing 23 state societies affiliated with NSA participated in the conference. The conference was organized into three tracks: association administration, leadership training and legislative. Each track was presented by facilitators who were experienced tax and accounting practitioners and leaders in their respective state associations. Allow me to share with you some of the many highlights from the program.

The association management track focused on ways to make our associations more effective. Statistics from NSA indicate that members expect a dollar of benefit for each

dollar's worth of dues. IAPA meets this by the discount offered to members to attend the Gear Up seminars. But what if you don't or can't attend a live seminar? There needs to be more value offerings. Much of the discussion focused on the use of technology to deliver that additional value. To lower administration cost, the internet could be used to hold board meetings. To improve continuing educational opportunities, some associations are offering web-based seminars ("webinars") and others provide internet chat rooms and bulleting boards for members to network and share ideas.

We also learned that the most effective and value added member benefits are those that are directly tied to the mission of the association. The new IAPA insurance program is a good example of a mission oriented value added benefit.

Let me conduct my own unofficial member needs assessment. How often do you access the IAPA website? Is it useful to you? What additional information should be on the site? What should be deleted? Would you be interested in webinars to meet some of your continuing education requirements? What types of benefits should IAPA offer? Send me an email at [mjchakarun@frontiernet.net](mailto:mjchakarun@frontiernet.net) and let me have your ideas so I can pass them on to the IAPA board.



A session of the leadership track focused how to make meetings more productive and efficient. All of us have been to meetings of all kinds. Many of them were likely inefficient at best and a waste of time at worst. The key to making a meeting successful is advance planning. Make sure the meeting has a purpose and has identified specific objectives. Set an agenda and have someone responsible for each item on the agenda. If you have committee reports, make them available to participants in advance. These are techniques all of us can use in our own practices.

We also discussed the need to identify and mentor new leaders in our association. One of the hardest things about this is to break out of our own comfort zones. How do you do this? It can be as simple as

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## Bits and Pieces

**Revenue Procedure 2009-10** provides a safe harbor under which the IRS will not challenge the treatment of a Payment or Excess Amount received by a money market fund from a fund advisor before Jan. 1, 2010, provided that the money market fund treats the Payment or Excess Amount, as applicable, as short-term capital gain in the taxable year in which it is received. It will be published in IRB 2009-2 dated Jan. 12, 2009.

### ***Minutes of Practitioner Liaison Meeting of Nov 13, 2008 now available***

Representatives of various Idaho organizations attended the Nov. 13 Practitioner Liaison meeting in Boise with nine IRS specialists. A copy of the meeting minutes is available by calling the IAPA office at 888-208-4272. IAPA representative, Terry Bayless, Sr., CPA, was present and can be reached at 888-3431.

### ***IAPA Benefits***

Take advantage of competitive pricing on a host of insurance products through the newly sponsored IAPA Benefits. (Details on Page 5).

The IAPA-Member-Only discounts can amount up to a 25% savings over comparable coverage.

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sitting next to someone you don't know at a tax seminar and strike up a conversation. Your natural instinct is to sit with a friend or colleague. Don't do it! Get out of your comfort zone and sit next to that new person. That person might just be a friend you haven't met yet and may welcome the chance to participate in the organization. Don't be surprised if you see me and my smiling face plop down in the chair next to you at our next seminar!

One of the key parts of the legislative track was a discussion of emerging issues. The main issues on NSA's radar are tax preparer registration, mobility, unauthorized practice of law and adoption of international reporting standards by the United States. I will touch briefly upon each of these issues.

Right now, three states (California, Oregon and Maryland) require some form of registration/licensing of tax preparers who are not CPAs, Enrolled Agents or lawyers (sometimes referred to as Treasury Circular 230 practitioners). A movement is underway to require similar regulation of non-circular 230 practitioners at the federal level. Testing will likely be a component of any federal licensing requirement. NSA is very active on this issue and is pushing hard to get

the Accreditation Council for Accountancy and Taxation credentials recognized in any federal legislation that may become law.

Many states have amended their accountancy statutes to allow non-resident CPAs to enter the state and practice without obtaining a license or permit to practice or pay a fee to the state board of accounting. In exchange for this, the non-resident CPA agrees to be subject to regulation by the state board. This is referred to as No Fee, No Notice, No Escape. A new wrinkle on the issue is to allow CPAs from foreign countries to practice under the mobility concept. From a consumer protection standpoint a major problem is how a state board could sanction a practitioner residing in a foreign country. From a practitioner perspective we could see downward pressure of fees if low cost foreign accountants are allowed easy access to the US market.

The unauthorized practice of law is a stealth issue. Each state has its own definition of what constitutes the practice of law. Some state bar associations are very aggressive in tracking down and prosecuting accountants that help form LLCs and prepare corporate board minutes, to list only two. Check out this web site for more information, particularly if

you practice in more than one state: [www.abanet/cpr/model-def/model\\_def\\_statutes.pdf](http://www.abanet/cpr/model-def/model_def_statutes.pdf)

Did you know that Generally Accepted Accounting Principles (GAAP) that we use in the United States may go by the wayside? Goodbye to FASB and hello to the International Accounting Standards Board and International Financial Reporting Standards (IFRS). Because of the globalization of financial markets and the rise of multinational business the Securities Exchange Commission (SEC) is moving full speed to have US issuers adopt international financial reporting standards. The IASB is working on a project to include private enterprises in IFRS. Colleges and universities are already making modifications to their accounting curriculums to teach IFRS.

The old expression "taking a drink out of a fire hose" sums up the volume of material presented to us over the two and a half days. President Merrick and I learned a great deal and welcome the challenge to continually make IAPA the best value for the money.

## IRS e-News for Small Businesses: a Time Saver for Small Businesses and the Self-Employed by IRS

IRS e-News for Small Businesses offers small businesses and the self-employed a real time-saver. e-News is a bi-weekly newsletter that alerts them to what's new, hot and important for small business owners to know. It's quick to read, easy to subscribe – and it's free.

e-News for Small Businesses is the IRS's e-newsletter for businesses and the self-employed with specialized content consisting of:

- \* Important upcoming tax dates for small businesses and the self-employed
- \* What's new for small busi-

nesses and self-employed on IRS.gov

- \* Reminders and tips to assist small businesses with tax compliance
- \* IRS news releases and special IRS announcements
- \* Direct links to a variety of Web sites and resources
- \* Availability of IRS products, services, and training opportunities

Businesspeople and the self-employed may also want to take a look at other IRS e-newsletters: **IRS Tax Tips** – tax information via e-mail from the IRS daily during the tax

-filing season and periodically the rest of the year.

Subscribe to e-News for Small Businesses on [IRS.gov](http://www.irs.gov) at <http://www.irs.gov/businesses/small/article/0,,id=154825,00.html> or other IRS e-newsletters at <http://www.irs.gov/newsroom/content/0,,id=103381,00.html>, click on the newsletter title, click on "Subscribe Now" and enter your e-mail address.

(Continued from page 4)

information center on [IRS.gov](http://IRS.gov) for details.

- **Standard Deduction for Real Estate Taxes:** Taxpayers can claim an additional standard deduction, based on the state or local real estate taxes paid in 2008. The maximum deduction is \$500, or \$1,000 for joint filers.
- **Mortgage Workouts and Foreclosures:** For most homeowners, these are now tax-free. Eligible homeowners can exclude debt forgiven on their principal residence if the balance of the loan was less than \$2 million. The limit is \$1 million for a married person filing a separate return. See Form 982 and its instructions for details. Go to [www.irs.gov](http://www.irs.gov) for more information on these and other popular credits, such as the child tax credit, the Earned Income Tax Credit and alternative fuel vehicle credit.

### E-File, E-Pay and Direct Deposit

This year, electronic filing options will speed the payment of refunds to millions of taxpayers. Taxpayers who e-file and choose direct deposit for their refunds, for example, will get their refunds in as few as 10 days. That compares to approximately six weeks for people who file a paper return and get a traditional paper check. This year, taxpayers can begin filing electronically on Jan. 16.

The IRS in 2009 is again offering free tax preparation and filing through the Free File program. Anyone with an adjusted gross income up to \$56,000 can use the standard Free File options this year -- that is approximately 98 million Americans. The program also has usability improvements, including a standardized set of electronic forms that are most frequently used by Free File-eligible taxpayers.

This year the IRS and its partners are offering a new option, Free File Fillable Tax Forms, that opens up Free File to virtually everyone, even those whose incomes exceed \$56,000. Free File Fillable Tax Forms allows taxpayers to fill out and file their tax forms electronically, just as they would on paper. This option does not include an "interview" process like the other Free File offerings, but it does allow taxpayers to enter their tax data, perform basic math calculations, sign electronically, print their returns for recordkeeping and e-file their returns. It may be just right for those who are comfortable with the tax law or those who use electronic software to prepare their returns but file using paper forms. Both the fillable-forms option and the previously available Free File offerings are available only through the [IRS.gov](http://IRS.gov) Web site.

### 1040 Central and Taxpayer-Friendly Features

When they visit the [IRS.gov](http://IRS.gov) Web site this filing season, taxpayers may notice the new "rotating spotlight" feature on the homepage. The spotlights, which change every few seconds, give the tax-paying public direct access to more of the [IRS](http://IRS.gov) Web site's vast amount of content.

Also on the homepage, taxpayers can click on 1040 Central to find help preparing and filing their tax returns. Like last year, this popular section of [IRS.gov](http://IRS.gov) has a wide range of offerings that address taxpayer needs.

Finally, the IRS is producing a number of podcasts this filing season that will be available on [IRS.gov](http://IRS.gov). In addition to Tax Tips, Fact Sheets and News Releases, these short audio interviews cover a wide range of topics and are a way for the IRS to reach out to a new generation of taxpayers.

## *IRS takes steps to help financially distressed taxpayers*

On Jan. 6 the IRS kicked off the 2009 tax filing season by announcing a number of new steps to help financially distressed taxpayers maximize their refunds and speed payments while providing additional help to people struggling to meet their tax obligations.

IRS Commissioner Doug Shulman encouraged taxpayers to take advantage of several new tax credits and deductions this filing season and announced a major enhancement to the Free File program that will allow nearly all taxpayers to e-file for free and accelerate their refunds.

"With so many people facing financial difficulties, we want taxpayers to get all the tax credits they're entitled to as quickly as they can," Shulman said. "In addition, we are creating new protections to help people trying to meet their tax obligations. The IRS will do everything it can to help during these tough times."

### **Help for People Who Owe Taxes**

With many people facing additional financial difficulties, the IRS is taking several additional steps to help people who owe back taxes. "We need to ensure that we balance our responsibility to enforce the law with the economic realities facing many American citizens today," Shulman said. "We want to go the extra mile to help taxpayers, especially those who've done the right thing in the past and are facing unusual hardships."

On a wide range of situations, IRS employees have flexibility to work with struggling taxpayers to assist them with their situation. Depending on the circumstances, taxpayers in hardship situations may be able to adjust payments for back taxes, avoid defaulting on payment agreements or possibly defer collection action.

The IRS reminds taxpayers who are behind on tax payments and need assistance to contact the phone numbers listed on their IRS correspondence. There could be additional help available for these taxpayers facing unusual hardship situations.

Among the areas where the IRS can provide assistance:

- **Postponement of Collection Actions:**

IRS employees will have greater authority to suspend collection actions in certain hardship cases where taxpayers are unable to pay. This includes instances when the taxpayer has recently lost a job, is relying solely on Social Security or welfare income or is facing devastating illness or significant medical bills. If an individual has recently encountered this type of financial problem, IRS assistants may be able to suspend collection without documentation to minimize burden on the taxpayer.

- **Added Flexibility for Missed Payments:** The IRS is allowing more flexibility for previously compliant individuals in existing Installment Agreements who have difficulty making payments because of a job loss or other financial hardship. The IRS may allow a skipped payment or a reduced monthly payment amount without automatically suspending the Installment Agreement. Taxpayers in a difficult financial situation should contact the IRS.
- **Additional Review for Offers in Compromise on Home Values:** An Offer in Compromise (OIC), an agreement between a taxpayer and the IRS that settles the taxpayer's tax debt for less than the full amount owed, may be a viable option for taxpayers experiencing economic difficulties. However, the equity taxpayers have in real property can be a barrier to an OIC being accepted. With the uncertainty in the housing market, the IRS recognizes that the real-estate valuations used to assess ability to pay may not be accurate. So in instances where the accuracy of local real-estate valuations is in question or other unusual hardships exist, the IRS is creating a new second review of the information to determine if accepting an offer is appropriate.
- **Prevention of Offer in Compromise Defaults:** Taxpayers who are unable to meet the periodic payment terms of an accepted OIC will be able to contact the IRS office handling the offer for available options to help them avoid default.
- **Expedited Levy Releases:** The IRS will speed the delivery of levy releases by easing requirements on taxpayers who request expedited levy releases

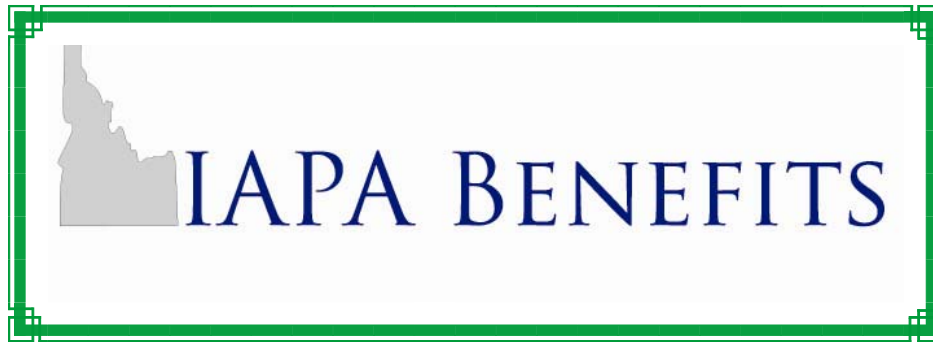
for hardship reasons. Taxpayers seeking expedited releases for levies to an employer or bank should contact the IRS number shown on the notice of levy to discuss available options. When calling, taxpayers requesting a levy release due to hardship should be prepared to provide the IRS with the fax number of the bank or employer processing the levy. Taxpayers with financial problems who discover they can't pay when they file their 2008 tax returns also have options available. IRS.gov has a list of What If? scenarios that deal with payment and other financial problems. These scenarios, in question-and-answer format, provide information on specific actions taxpayers can take. Taxpayers unable to pay in full can likewise contact the IRS to discuss additional options to pay.

### **Maximizing Refunds and Speeding Refund Delivery**

This filing season, there are several steps taxpayers can take to maximize their refunds and speed the delivery of money from the IRS. Taxpayers should look into the numerous tax breaks available and take every credit, deduction and exclusion for which they qualify. People who had less income in 2008 could find they qualify for credits for which they previously did not qualify. And there are several new benefits this year:

- **First-Time Homebuyer Credit:** Those who bought a principal residence recently or are considering buying one should take note. This unique credit of up to \$7,500 works much like a 15-year interest-free loan. A special page on IRS.gov has more details and answers to common questions.
- **The Recovery Rebate Credit:** This credit is figured like last year's Economic Stimulus Payment except that Recovery Rebate Credit amounts are based on tax year 2008 instead of 2007. Most people already received their full benefit in the form of the Economic Stimulus Payment. However, a taxpayer may qualify for the Recovery Rebate Credit, if, for example, he or she did not get an Economic Stimulus Payment, had a child in 2008 or had a change in income level. If you receive this credit, it will be included in your refund and will not be issued as a separate payment. See the Form 1040 Instructions, Fact Sheet 2009-3 or the

*Take advantage:*



As a new IAPA member benefit, the IAPA Board of Directors is pleased to introduce an insurance program *for* IAPA members.

Your association has teamed up with the **IAPA Benefits Team** of  
 Reno Jones  
 Nick Cunnington, and  
 Chad Hanson  
 to bring you a wealth of experience in the insurance arena.

**IAPA Benefits** provides IAPA members (and their clients) one-stop access to industry-specific insurance products and services. As a valued member of the IAPA, you are eligible for *member only* discounted products, with some discounts ranging from 10-30%.

As a small business, you know it can be difficult to secure adequate insurance coverage at affordable pricing. Take a look at what IAPA Benefits can mean to you.

◀ **Group Benefits**

Health (all plan designs), Dental, Vision, STD, LTD, Key Person, and coordination between group and individual policies.

◀ **Business Insurance**

General liability, Professional Liability (E&O), Executive Risk (D&O, EPLI, Fidelity, Crime), Property, Worker's Compensation, Group Captive Programs, Key Person, Buy-Sell Agreement Funding, Business Overhead Expense

◀ **Individual Benefits**

Health, Dental, Life, Long-Term Care, Disability Income & Financial Planning

Whether you are looking for an insurance consult, or a specific product to fulfill your needs, the IAPA Benefits Team is ready to assist. A Web site link and online forms are available at [www.iapacct.com](http://www.iapacct.com).

Call 208-380-3307 or send an email to [renojones@finsvcs.com](mailto:renojones@finsvcs.com) today!

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## 2008 TAX YEAR PRODUCTS

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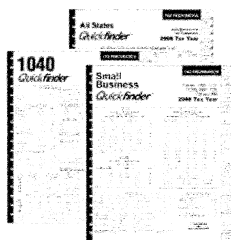
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Day Phone (.....) .....

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- Fax: 817-877-3694
- Mail check to:  
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Depreciation • Accounting and Bookkeeping	21+	\$36	\$33	
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9	GRAND TOTAL: Add lines 6, 7, and 8.					

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### In Passing

Steven Ross Desdier was born in San Diego, CA, on October 11, 1952, and passed away on Dec. 7, 2008. Steve grew up in San Diego, and in 1977, he helped to found the family accounting and tax practice. Steve relocated to San Francisco in 1984 and grew his Desco Accounting and Tax Service to the successful business it has become today. During Steve's shortened career, he achieved some major accomplishments. Highlights include establishing the Greater San Diego Business Association Foundation, in 1979 where he became President of that foundation.

Steve was heavily involved in the National Society of Accountants and served in many high level positions, including serving as President of



NSA, from 2001-2002.

Steve was well known as having the best sense of humor and wit, but at the same time, his compassion and caring were second to none. Expressions of sympathy for the family can be sent to Audree Desdier, 3540 Promontory Street, San Diego, CA 92109.

### 2009 Mileage Rates

Beginning on Jan. 1, 2009, the standard mileage rates for the use of a car (also vans, pickups, or panel trucks) will be:

- 55 cents per mile for business miles driven
- 24 cents per mile driven for medical or moving purposes
- 14 cents per mile driven in service of charitable organizations

The new rates for business, medical and moving purposes are slightly lower than rates for the second half of 2008 that were raised by a special adjustment mid-year in response to a spike in gasoline prices. The rate for charitable purposes is set by law and is unchanged from 2008.

### 2009 Seminar Schedule

**-2009-**

**1-888-208-IAPA**

June 18-19 **Bob Jennings' Technology**  
Boise, DoubleTree  
Riverside Hotel

Sept. 24-25 **Gear Up Business Entities**, Post Falls  
8 a.m.—4 p.m.  
Red Lion Templins

Oct. 1-2 **Gear Up Business Entities**, Twin Falls  
8 a.m.—4 p.m.  
Red Lion Canyon  
Springs Hotel

Oct. 19-20 **Gear Up 1040**  
8 am-4:30 pm  
Idaho Falls, Shilo

Oct. 19 **Gear Up Ethics**  
5 pm—7 pm  
Idaho Falls, Shilo

Oct. 26-27

#### **Gear Up 1040**

8 am-4:30 pm  
Boise, DoubleTree  
Riverside Hotel

Oct. 26

#### **Gear Up Ethics**

5 pm to 7 pm  
Boise, DoubleTree  
Riverside Hotel

May 6

#### **Practitioner Liaison Meeting**

9am-Noon  
James McClure Fed.  
Bldg, Boise

### Bi-State Convention 2009

June 17-19

Boise, Idaho  
DoubleTree  
Riverside Hotel

June 18-19

**Technology Update Seminar by Bob Jennings**  
12 CPE credits

*"IAPA Today;" is the official publication of the Idaho Association of Public Accountants. Editor: Barbara Neiwert, P.O. Box 1106, Hailey, Idaho 83333, toll free 1-888-208-4272. 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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PO Box 1106  
Hailey, Idaho 83333-1106

**Happy  
New Year!**

## *IAPA Member Statistics*

Do you know your association? Here may be some surprising facts about the 2008 makeup of the IAPA membership.

- 2008 Membership: 197 members
- Members reside in Idaho, Washington, Oregon, Wyoming, Utah and Nevada
- Licensees are as follows:
  - LPAs = 23, or 12%
  - CPAs = 118, or 60%
  - EAs = 25, or 13%
  - ACAT Credentialed = 7, or 4%
  - Unlicensed = 20, or 10%
  - Students = 2, or 1%
- Annual attendance at our four primary seminars averages about 600 people
- The Board of Directors is comprised of 10 members with representation distributed throughout Idaho
- The IAPA Board supports the training of not only

board members, but members at large who are interested in furthering the Purposes and Aims of the IAPA

This past year we lost about 10% of our membership to non-renewals. Several of these members decided 2008 was the year to retire, but others chose to non-renew for a variety of other reasons.

Help the IAPA remain a strong and viable association. When you receive your membership renewals in May, please renew with the firm knowledge that your Board of Directors is working to further your interests. Yes, our membership allows you to claim significant deductions at the seminars, but it means so much more than that!

***Be part of the team:***

***Be proud to belong to the IAPA!***