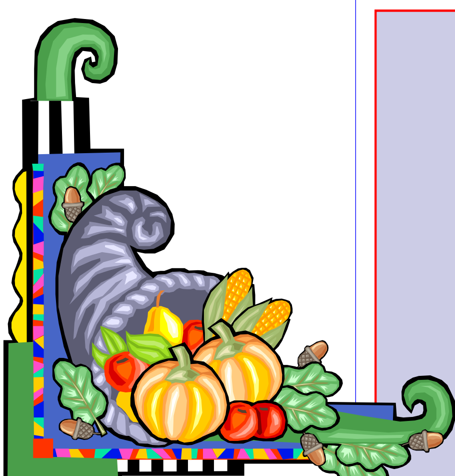
The Accountant

Official Publication
of the North Carolina Society of Accountants
Post Office Box 1126, Conover, NC 28613
828-695-2520 or 866-755-NCSA FAX: 828-695-2522

November 2011

Inside this Issue



A Message From The President

John L. Blanton

John Blanton

I don't know if it just is me or do extensions get harder to do every year, especially the ones that bring in the information the day before it's due? I believe that my New Year resolution will be to file no extensions; that way I won't break my resolution until April 15.

For those that were unable to attend the Practitioners' Forum, it was well done and we received a good deal of information from our friends at the IRS, NC DOR, and NC ESC. Kudos to Jim Holmes for a job well done and once again to Grandover for providing a beautiful facility and wonderful food.

Please remember that the "Education Season" has arrived. The PTI seminars will be held in Greensboro, Charlotte, and Myrtle Beach; and, of course, the NC State schools will be held statewide with two of our Past Presidents as speakers, Curt Lee and Jim Holmes.

If, for some reason, you can't attend one of these seminars, please visit our NCSA web site where we have links to NSA and Jennings webinars.

Convention dates have been selected, and once again we will be holding our annual Convention at the magnificent Grandover Resort in Greensboro running from June 20 through 22. Please make your plans now to attend to support your society. Best wishes for a very joyful Thanksgiving.

Year-round e-file

Eugenia Tabon, our IRS Stakeholder Liaison, said that e-file now is year-round. No more cutoffs after the middle of October. "It depends on your software provider," she said.

Ever skeptical, Cindy Allen e-filed a return October 21. She uses Pro Series. And it was accepted by the IRS. Even the NC DOR accepted the return that was submitted with the 1040.

Unfortunately, after October 31, this applies to software providers that use MeF. Most don't. Eugenia suggests we tell our software providers to switch to MeF.

Chapter News

Finally we can all breathe! No more big deadlines until January 31, 2012! But wait; don't get too comfortable in your recliner yet. Continuing Education classes are calling your name, get registered if you are not already. As we look toward Thanksgiving, let us all be thankful for our families, our health, our profession and our chapters and accounting society. Have a great Thanksgiving and remember: In all things, give thanks!

Burlington

The Burlington Chapter met on Thursday, October 27th at Kimbers Restaurant in Gibsonville. Former NCSA President David Hooker gave a Quality Assurance Review Update to those in attendance. Burlington Chapter meets on the 4th Thursday of each month. For more information contact Jim Homes at jholmes.acct@yahoo.com

Cape Fear

Cape Fear Chapter met on Monday, October 17th at The Brass Lantern in Dunn. John Ayers, CPA, lead an outstanding presentation on Health Savings Accounts. Next month's meeting on Monday, November 21st will find NCSA Past President David Hooker on the move again with his QAR presentation in a 2 hour CPE session at The Brass Lantern in Dunn. Cape Fear Chapter meets on the 1st Monday after the 15th of each month. For more information contact Florence Black at florenceblack@nc.rr.com

Central

Central Chapter met on Monday, October 24th at Sagebrush Steakhouse in Asheboro. The group of 29 attendees heard a presentation by NC State University's Guido Van der Hoeven on the topic of NC Tax Issues. Next month's meeting will be on Monday, November 28th at Sagebrush in Asheboro with NAEA Board Member Lisa Miller, Enrolled Agent, to speak to the chapter on IRS Collection Issues. Central Chapter meets on the 4th Monday of each month. For more information contact James Upton at jamesupton@rtmc.net

Charlotte

Charlotte Chapter met on Monday, October 24th at the Captain's Galley Restaurant in Matthews. Chris Fava, representative of Cintas, discussed Document Shredding and Off-Site Backup services with the 10 members and 2 guests in attendance. Next month the meeting topic will be Selling an Accounting Practice on Monday, November 28th at Captains Galley. FYI, the Chapter Christmas party will be at the home of Jense Creighton Contact her for more information. The Charlotte Chapter meets on the 4th Monday of each month. For more information contact Jense Haynes Creighton at jense@windstream.net

Hickory

Hickory Chapter met on Monday, October 31st at O'Charley's in Hickory. NCSA Past President Stephen Metelits discussed the New Circular 230. Denise Hammond encouraged members to wear Halloween attire to the meeting. The Hickory Chapter meets the last Monday of each month. For more information contact Denise Hammond at djhaccountant@bellsouth.net

Piedmont

The Piedmont Chapter met on Thursday, October 27th at Sagebrush Steakhouse in Kernersville. Ed Hardie presented Life Insurance, Long Term Care, and Wealth Transfer; and Stacey Hennessee presented Our Own Worst Enemy to the chapter members and guests . Piedmont Chapter meets on the last Thursday of each month. For more information contact Dean Gunter at gunterldg@aol.com

Raleigh

The Raleigh Chapter met on Tuesday, October 25th at Manchester's Grill in Raleigh . Chapter Promotions Chair Marsha Wheeler presented the many benefits of NCSA and discussed chapter building techniques with the chapter members and guests. Raleigh Chapter meets on the 4th Tuesday of each month. For more information contact Stephen Metelits at metelits@usa.net

Sanford

Sanford chapter met Monday, October 17th at the office of Elizabeth Kelly, in Sanford. The chapter members continued their discussion of upcoming tax schools and law changes. The next meeting will be on Monday, November 21st at the office of Elizabeth Kelly in Sanford with topics to be determined . Sanford Chapter meets the 1st Monday after the 15th of each month. For more information contact Elizabeth Kelly at (919) 774-9436.

Western

The October 25th meeting was held at Ryan's Family Restaurant in Asheville. Guest Speaker was honorary member Jeff Porter. Jeff who is a CPA licensed in Tennessee and North Carolina gave a very informative presentation on the Foundations of Ethics. No meeting is scheduled for November. Our Christmas gathering will be December 15th at O'Charley's in Asheville. Western Chapter meets on the 4th Tuesday of each month. For more information contact John McKinney at johnm@accuraaccounting.com

TELL *THE ACCOUNTANT* WHAT IS HAPPENING IN YOUR CHAPTER.
E-MAIL NEWS TO: jamesupton@rtmc.net OR FAX TO 336-873-7650.

Form 8949

There will be a new form in the upcoming tax season which may save us some time and effort. Form 8949, *Sale of Assets*, replaces Form D1 which is the overflow form for Schedule D. Instead of having to list every stock sale, the new form can have a list of summary long and short term sales from each Form 1099-B.

This eliminates the need for Form D1. Now those hundred page lists of stock sales on Form 1099-B can be greatly consolidated.

Estate Tax & Form 706

In IR-2011-97, the IRS reminded estates of married individuals dying after 2010 that they must file an estate tax return to pass along their unused estate and gift tax exclusion amount to their surviving spouse.

Available for the first time this year, the new portability election allows estates of married taxpayers to pass along the unused part of their exclusion amount, normally $5 million in 2011, to their surviving spouse. Enacted last December, this provision eliminates the need for spouses to retitle property and create trusts solely to take full advantage of the spouse's exclusion amount.

The IRS expects that most estates of people who are married will want to make the portability election, including people who are not required to file an estate tax return for some other reason. The only way to make the election is by properly and timely filing an estate tax return on Form 706. There are no special boxes to check or statements needed to make the election.

The first estate tax returns for estates eligible to make the portability election (because the date of death is after December 31, 2010) are due in October. This is because the estate tax return is due nine months after the date of death. Estates unable to meet this deadline can request an automatic six-month extension by filing Form 4768. The IRS emphasized that estates of those who died before 2011 are not eligible to make this election.

Due Diligence for EITC

In IR-2011-98, the IRS announced that it is issuing proposed regulations that would require paid tax return preparers, beginning January 1, 2012, to file a due diligence checklist, Form 8867, with any federal return claiming the EITC. The due diligence requirement enacted by Congress over a decade ago was designed to reduce errors on returns claiming the EITC. Preparers have been required to keep copies of the form which is subject to review by the IRS.

New e-file Rules

In IR-2011-100, the IRS advised tax professionals and tax firms that do not have Electronic Filing Identification Numbers (EFINs) to start the process to obtain EFINs now so they can meet new e-file requirements for 2012.

Starting in January 2012, any paid preparer or firm that reasonably anticipates preparing and filing 11 or more Form 1040 series returns, Form 1041 returns, or a combination of Form 1040 series returns and Form 1041 returns generally must use IRS e-file. Their clients who file these forms, however, may independently choose to file by paper.

To become an Authorized IRS e-file Provider, preparers must create an e-Services account, submit an EFIN application and pass a suitability check. The approval process can take 45 days or more. For a firm or an individual, only one EFIN is needed.

The 2012 requirement will mark the second and final phase of implementing a law that was intended to boost the electronic filing rate of income tax returns for individuals, trusts, and estates. In 2011, the e-file mandate pertained to any paid preparer or firm that anticipated preparing and filing 100 or more returns. The e-file rate by paid preparers increased 12 percent in 2011.

Currently, nearly 80 percent of individual tax returns are filed electronically. The IRS has processed more than 1 billion individual tax returns safely and securely since the nationwide debut of electronic filing in 1990.

Preparers can review the process on IRS.gov at Become an Authorized e-file Provider or find additional guidance at the Frequently Asked Questions section.

If the requirement will cause undue hardship, preparers may seek a one-year waiver by submitting Form 8944, *Preparer e-file Hardship Waiver Request*. If a client wants to file a paper return, the preparer should include Form 8948, *Preparer Explanation for Not Filing Electronically*, with the return. A taxpayer choice statement should be obtained and kept with the preparer's records.

Form 8948 does not have to be submitted with returns that are not currently accepted electronically by the IRS or the IRS has instructed taxpayers not to file them electronically. These returns are exempt from the federal e-file requirement. Other limited exemptions may apply.

PTIN Renewals for 2012 Filing Season

The IRS announced that the nation's 738,000 tax return preparers who have PTINs can now renew their PTINs for the 2012 filing season. Preparers are required to renew their PTINs on an annual basis and need to do so before the next year begins. For example, a preparer's PTIN for 2012 must be renewed by Dec. 31, 2011.

Anyone who for compensation prepares or helps prepare all or substantially all of tax returns or claims for refunds must have a PTIN. Paid return preparers must have valid, current PTINs to prepare tax returns in 2012.

The PTIN renewal fee for 2012 is $63 [you save a whole $1.25]. The initial application fee for a PTIN remains at $64.25. Return preparers who obtained their PTINs by creating an online account should renew their PTINs at www.irs.gov/ptin.

Preparers who used paper applications to receive their 2011 PTINs will receive an activation code in the mail from the IRS which they can use to create an online account and convert to an electronic renewal for 2012. Individuals also can renew using a paper Form W-12, *IRS Paid Preparer Tax Identification Number Application*, but renewing electronically avoids a four to six week wait for processing the renewal request.

Return preparers who are applying for a PTIN for the first time must go through a strict authentication procedure and should follow directions carefully. Return preparers who prepared or helped prepare returns for compensation in 2011 without PTINs must obtain 2011 PTINs and then renew their PTINs for 2012, paying fees for each year if they intend to practice next year. Penalties may apply for paid tax return preparers who prepared or helped prepare returns in 2011 without valid PTINs.

Some changes to the PTIN application and renewal process include:

- Return preparers must self-identify if they are supervised preparers or non-1040 preparers.
- Supervised preparers will need to provide a supervisor's PTIN when applying for or renewing their PTINs.
- Credentialed preparers (Certified Public Accountants, attorneys and Enrolled Agents) must provide the expiration date for their licenses when they apply for or renew their PTINs.

Supervised preparers are individuals who don't sign the returns they prepare or help prepare; work at a firm at least 80% owned by a CPA, an attorney, or an EA; and prepare returns that are signed by a supervisor who is a CPA, attorney, or EA.

Non-1040 preparers are people who do not prepare any individual income tax returns for compensation. For this purpose, preparers of Form 1040-PR and Form 1040-SS are considered non-1040 preparers.

Supervised preparers and non-1040 preparers must identify themselves when they apply for or renew their PTINs to be exempted from testing and continuing education requirements; CPAs, attorneys, and EAs also are exempt from testing and continuing education requirements.

NCSA Schedule of Events

2011

November 10-11–**PTI**–Sheraton Four Seasons, Greensboro

November 16-17–**PTI**–Doubletree Airport, Charlotte

November 17-18–**PTI**–Ocean Reef, Myrtle Beach, SC

November 28-29–**NC State Intermediate**, Asheville–8:30am-4:45pm

November 28-29–**NC State Intermediate & Advanced**, Fayetteville–8:30am-4:45pm

November 30-December 1–**NC State Intermediate**, Hawthorne Inn, Winston Salem–8:30am-4:45pm

November 30-December 1–**NC State Intermediate & Advanced**, Coliseum, Charlotte–8:30am-4:45pm

December 5-6–**NC State Intermediate**, City Bistro, Greenville–8:30am-4:45pm

December 5-6–**NC State Intermediate & Advanced**, Coliseum, Greensboro–8:30am-4:45pm

December 7-8–**NC State Intermediate**, Holiday Inn, Wilmington–8:30am-4:45pm

December 7-8–**NC State Intermediate & Advanced**, McKimmon Center, Raleigh–8:30am-4:45pm

2012

January 11–**NC State Introductory**, McKimmon Center, Raleigh–8:30am-4:45pm

May 16—**NCSA Board Meeting**
Location: TBA

June 19-20–**Spring PAS**, Grandover, Greensboro, NC

June 21—**NCSA Convention**
Grandover, Greensboro, NC

July 20—**NCSA Leadership Conference**
Location: TBA

August 1-2–**Jennings Business Tax Seminar,** Grandover, Greensboro, NC

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NCSA Logo Shirts

Sport Shirts

100% Cotton Short Sleeve Sport Shirts

7 ounce, 100% ring spun combed cotton. Double-needle stitching throughout. Flat knit collar and cuffs. Horn-tone buttons. Locker patch. Side vents.

100% Polyester Short Sleeve Sport Shirts

6.8 ounce 100% spun polyester. Flat knit collar. 3-button placket with dyed-to-match buttons. Open hem sleeves. Side vents.

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5 ounce, 65/35 poly/cotton pique. Flat knot collar and cuffs. Metal buttons with dyed-to-match plastic rims. Double-needle armhole seams and hem. Side vents.

65/35 Poly/Cotton Blend Long Sleeve Sport Shirts

Regular Shirts

4.5 ounce 55/45 cotton/poly. Button-down collar. Dyed-to-match buttons. Patch pocket. Back box pleat. Ladies styles are open collar & no pocket.

Suggested Donation

100% cotton short sleeve sport shirt	$40
100% polyester short sleeve sport shirt	$40
65/35 poly/cotton short sleeve sport shirt	$35
65/35 poly/cotton long sleeve sport shirt	$42
Long sleeve regular buttoned shirt	$42
Short sleeve regular buttoned shirt	$42

Sizes XS - XL standard.
Add $2 for sizes 2XL-3XL, 2XLT-3XLT & XXL.
$4 for sizes: 4XLT, 4XL-6XL & Plus 1X.
$6 for sizes 7XL-10XL & Plus 2X

Add $7 for Tall   Add $3 for Pocket (Sport Shirts)

Colors available: **White**, Red, Burgundy, Royal Blue, **Navy Blue**, Dark Green, **Black**
Some colors may not be available in certain styles and/or sizes. Bold are avail. in all styles.

Youth sizes also available. Other colors may be available. -- please email Larry Grossman (LGrossman@Reliable-Accounting.com) for availability.

NCSA Logo Shirts
Order Form

Description	Pocket?	Men's vs Ladies	Size	Color	Price	Qty	Total
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	☐						
	☐						
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Please make checks out to: **Raleigh Chapter NCSA**
Mail to:

Raleigh Chapter NCSA
c/o Bob Pia
3900 Barrett Dr. Ste. 301-G
Raleigh, NC 27609

Fees/Hotel Info

Registration Fees Include: Participation in all educational sessions, continental breakfast, early morning coffee, refreshment breaks and the PTI comprehensive book of handout materials, problems and forms. We encourage early registration to ensure an adequate supply of seats and books. We reserve the right to close enrollmore when the facilities are filled. Don't be left out! **(Lunch not included)**

All registrations should be mailed to Manhattan, Kansas

The fees are:	**$340 by:**	**$380 after**
[1] Greensboro	10/25	10/25
[2] Charlotte	10/31	10/31
[3] Myrtle Beach	11/1	11/1

These conferences will be held on:

[1] Thursday and Friday, Nov. 10th and 11th at the Sheraton Greensboro at Four Seasons, 3121 High Point Road, Greensboro, NC 27407.
Phone (336) 292-9161.
Room rates: $125 double ($142.19 inclusive)
Sleeping Room Rate Cut-Off Date: Oct. 11th, 2011.
Reference "PTI" when making room reservations.

[2] Wednesday and Thursday, Nov. 16th & 17th at the Doubletree Hotel Charlotte Airport, 2600 Yorkmont Road, Charlotte, NC 28208.
Phone (800) 222-8733.
Room rates: $119 standard king ($138.34 inclusive)
Room Rate Cut-Off Date: Oct. 31st, 2011.
Reference "PTI" when making room reservations.

[3] Thursday and Friday, Nov. 17th & 18th at the Ocean Reef Resort, 7100 N Ocean Boulevard, Myrtle Beach, SC 29572.
Phone (800) 542-0048.
Room rates: $50.47 Ocean Front Standard ($63.81 inclusive)
$63.86 Ocean Front Queen/King ($78.94 inclusive)
Room Rate Cut-Off Date: Oct. 16th, 2011.
Reference "PTI" when making room reservations.

Who May Enroll: Enrollment is open to all CFP's, attorneys, accountants, CPA's, enrolled agents, CLU's and trust officers, regardless of years in practice or experience level.

CPE Credits

Professional Tax Institute, Inc. is registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses. Complaints regarding sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. www.nasba.org

PTI has entered into an agreement with the Office of Director of Practice, Internal Revenue Service (**Sponsor No 82**), to meet the requirements of 31 Code of Federal Regulations, section 10.6(g), covering maintenance of attendance records, retention of program outlines, qualifications of instructors and length of class hours. This agreement does not constitute an endorsement by the Director of Practice as to the quality of the program or its contribution to the professional competence of the enrolled individual.

Professional Tax Institutes, Inc. has also entered into agreements as a CPE sponsor with the Accreditation Council for Accountancy and Taxation, and the International Board of Standards and Practices for Certified Financial Planners, Inc. PTI is registered as a CPE sponsor with the state boards of New Jersey, New York, and Texas. With 800 educational minutes over the conference period, the Tax Institute is recommended for 16 (CPE) credit hours in taxation. Your state board of accountancy has the final authority on the acceptance of individual courses.

CFP® and Certified Financial Planner® are federally registered service marks of the Certified Financial Planner Board of Standards, Inc., (**Sponsor No 469**)

2011 Topics

Retirement
- RMDs
- IRAs (Traditional & Roth)

Individual Taxpayer Issues
- HSAs
- Charitable Contributions
- Expiring Tax Provisions

Small Business
- Form 1099 reporting requirements (including landlord reporting)
- Depreciation / Bonus Depreciation / Section 179
- Estate Planning (2011 & 2010)
- IRS Update
- Alternative Minimum Tax

Ethics / Practitioner Regulation
- Circular 230 revisions
- Update on preparer penalties
- Recordkeeping requirements

IRS Update
- Taxpayer Advocacy Service
- Liens and collections
- Taxpayer rights
- Installment agreements

Partnerships
- Special Allocations under §704
- §754 Elections (Advantages & Disadvantages)
- Transfer of Partnership Interests

New Legislation

Rulings and Cases

Much, much, more!!!

Practitioner *to* Practitioner

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Greensboro, NC
Nov. 10 & 11, 2011
Sheraton Greensboro at Four Seasons

Charlotte, NC
Nov. 16 & 17, 2011
Doubletree Hotel Charlotte Airport

Myrtle Beach, SC
Nov. 17 & 18, 2011
Ocean Reef Resort

2011 Tax Conferences

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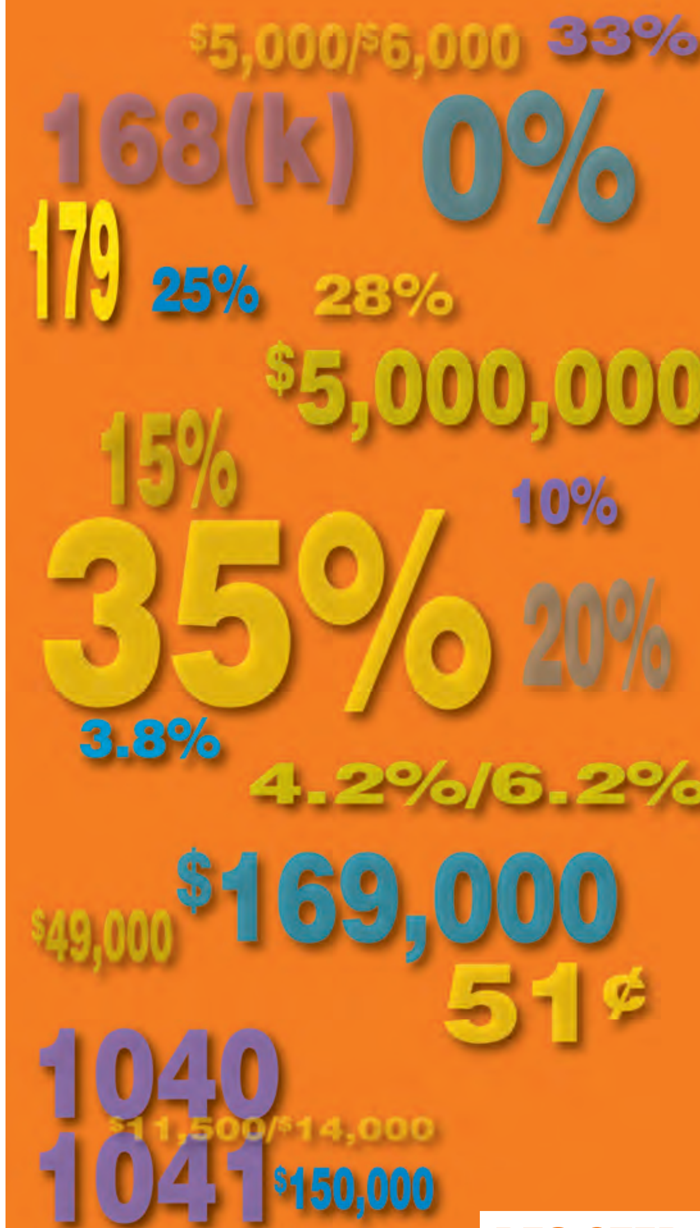
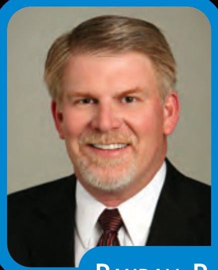


REGISTER TODAY!

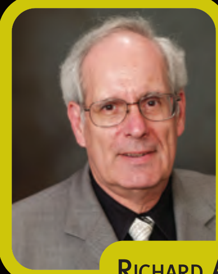
Meet the PTI Team

Meet the PTI Speakers

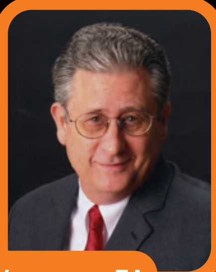
PTI Conference speakers present our diverse subject matter in an informative, entertaining manner. If you are tired of presenters that merely read out of the book, then give us a try. With a combined 137 years of tax practice experience, we truly understand practitioners' needs when it comes to continuing education.



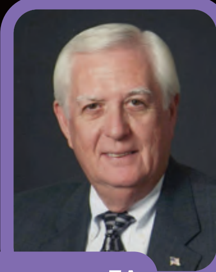
Randall R. Carlson, EA
Clay Center, KS



Richard A. Minot, CPA
Tustin, CA



Stephen F. Valentine, EA
Orlando, FL



Paul C. Bumgarner, EA
Charlotte, NC

Complete biographies available on our website: www.ptitax.com

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Professional Tax Institutes, Inc

Time Schedule

Period	Time			CPE Min.	BREAK Min.
Day One					
	7:00	8:00	Registration & Coffee		
#1	8:00	9:40	Randall R. Carlson	100	
	9:40	9:50	Break		10
#2	9:50	11:30	Dick A. Minot	100	
	11:30	12:30	Lunch on Own		60
#3	12:30	2:10	Randall R. Carlson	100	
	2:10	2:20	Break		10
#4	2:20	4:00	Dick A. Minot	100	
	4:00		**Conclusion - 1st day**	**400**	**80**
Day Two					
	7:00	8:00	Registration & Coffee		
#1	8:00	9:40	Stephen F. Valentine	100	
	9:40	9:50	Break		10
#2	9:50	11:30	Paul C. Bumgarner	100	
	11:30	12:30	Lunch on Own		60
#3	12:30	2:10	Stephen F. Valentine	100	
	2:10	2:20	Break		10
#4	2:20	4:00	Paul C. Bumgarner	100	
	4:00		**Conclusion – 2nd day**	**400**	**80**
			Total Conference	**800**	**160**

Note: Smoking, cellular phones and tape recorders are not allowed in the seminar room.

Register Today!

By Phone
Call us today at:
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By Mail
Mail the completed form to:
Professional Tax Institutes, Inc.
P.O. Box 728
Manhattan, KS 66505-0728

Or Via the Internet
Acccess our Website at:
www.ptitax.com

Information for registrants: The content of the 1040 continuing education conferences includes accounting and taxation issues. The conferences **are prepared as an update** to improve taxation skills for attendees with intermediate to advanced technical knowledge. The teaching method used in the courses is the "group-live" format. Prerequisites for the two day 16 CPE credit hour course **are a basic working knowledge** in the areas of taxation and accounting.

Refund Policy. Fees are refunded (less a $50 service fee per registration) if notification is received at least 7 business days prior to the conference. 50% is refundable thereafter. If you fail to attend (no show) and do not notify us in advance, the full fee is due. Substitutions may be made, if we are notified in advance.

33rd Annual Conference

PTI Conference Registration
(Additional discount for ALL online registrations: www.ptitax.com)

Has your mailing address changed in the last year? ❑ Yes ❑ No

Full Name: ______________________

Firm Name: ______________________

Mailing Address: ______________________

City: ____________ State/Province: ________ Zip/Postal Code: ________

Telephone: (   ) ____________ Fax: (   ) ____________

Email: ______________________

ADDITIONAL ATTENDEES: ______________________

____

____

Please register me/us for the Conference in:

Location: ______________________

Number of registrations: ________ @ Fee of: $ ________ each = $ ________

Less **Four or More discount:** Four or more people attending from any one firm will qualify for a reduction in registration of **$20.00 each.**

Number of registrations: ________ @ ($20) = ________

GRAND TOTAL = $ ________

Preferred method of Payment:
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Account number | | | | | | | | | | | | | | | | **Exp.** | | | |

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