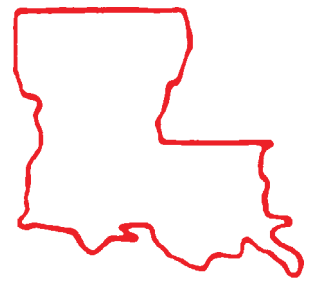




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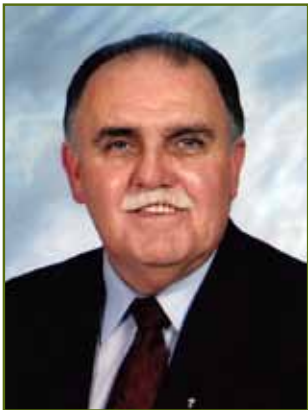
Independent Accountant

Official Publication of the Louisiana Society of Independent Accountants

August 2011

VOLUME 9, NO. 4

President's Message ~ Rodney R. Hartman, EA



It is with a deep sense of humility that I take over the office of President of the Louisiana Society of Independent Accountants. I appreciate the trust and confidence you have placed in me and I will strive to do the best job for our LSIA family. My overall goal

is to continue the progress made by those who have served in this position over these past sixty years.

Also, on behalf of our whole membership, allow me to give a special thanks to our Immediate Past President, Lloyd Dore' III, EA, ATA, ATP for providing such dedicated and professional leadership to LSIA over the last two years! Lloyd's effective leadership in resolving tough issues allowed LSIA to move forward. And to the many others who have served in various elected positions and as committee chairpersons, we thank you for giving so much of your time and talents to our first-class professional organization. We have a wonderful organization with a team of professionals that are dedicated and willing

to make LSIA the best it can be. Of course, a special thanks and congratulation goes out to our Executive Secretary, Larry Mouton, EA, ABA. Larry is the fuel that makes the LSIA engine run smooth and effectively. We thank you Larry for your dedicated service to LSIA and to its membership.

We had an enjoyable time at our 60th Anniversary Convention in Lafayette, LA on June 26th, 27th, and 28th! Congratulations to Larry, Lloyd, Danette Daigle, Dexter Duhon and others that had a hand in making our 60th Anniversary Convention such a great success. We had a great time in the "heart" of Acadiana! Plans for next year's convention are in motion and information will be given in future newsletters.

LSIA continues to have a top quality of upcoming CPE workshops and seminars! Please check out the dates of these future workshops in this newsletter and we encourage you to register online at www.lsia.com. Take the time to check out this website; you'll find plenty of useful information. Also, don't forget to make your timely advanced registration for the SBET reimbursement program. You need to register for the SBET reimbursement program 30 days prior to

(continued on next page)

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- *NSA membership information*, pg. 8

President's Message continued...

the workshop you plan on attending.

We continue to encourage all LSIA members to take an active part in the activities and programs of your wonderful organization. We need everyone's participation in making LSIA the best it can be. In that regard, we want to encourage ALL tax professionals in our various communities, to become a part of LSIA's membership. LSIA has so much to offer in helping its members provide quality and professional taxpayer assistance.

As I stated above, my overall goal is to "continue the progress"; however, one of my top priorities will be to increase LSIA's membership. Along with our Membership Chairman, Lenny Alphonso, EA, ATA, we want to extend a special invitation to all accountants and tax professionals in Louisiana to become a member of LSIA. As in my case, we encourage accounting and tax professional firm EMPLOYEES to join with us as an LSIA member. As a Staff Accountant and an Enrolled Agent, I feel I have an obligation to

my employer and his clients, to seek out special training and continuing professional education. LSIA offers this training and education for me! There are hundreds of these types of professionals out in our communities that need to know about LSIA.

In the coming months ahead, there will be much information regarding the newly designated practitioners by IRS. These individuals will be designated as Registered Tax Return Preparers (RTRPs). Some of our members and many non-members will fall into this new designation upon passing the return preparer competency test. Upon passing this test, RTRPs will be required to complete 15 hours of CPE annually. We anticipate LSIA's current CPE programs will be part of the future training for many of these individuals.

Finally, I hope you are having a very nice summer – even with the hot temperatures. May all of you and your families experience the Blessings and Loving Hands of God throughout all of your endeavors.

SOME THINGS YOU MAY WANT TO KNOW

If you got a chance to attend the IRS Tax Forum being held in different states then you did get some good information.

I attended the IRS Tax Forum in Dallas, Tx. The Forum was very well organized, well attended with over 2400 in attendance, and very informative sessions given by excellent presenters that were up to date on their material. I had not attended a forum since it was last held in Texas or Louisiana, and I was well pleased with this forum.

If you didn't know form 8109 – Payroll tax deposit slips are obsolete.

No more Social Security statements sent out each year. You can get the information on line. Remember: This statement gave you your payroll earnings and future S/S earnings when you turn 62 or 65.

There is a retirement Estimator on the Social Security website.

Need Help:

Useful sights www.socialsecurity.gov/online or

www.socialsecurity.gov/online

The update from the IRS Return Preparer Office: David Williams (If I remembered his name) is the person in charge of the coming changes for the unregistered tax preparer's.

His department is in the process of drafting the test.

A test will be given to prove competency in preparing tax returns.

PTIN's was the first phase of the changes. Over 717,000 to date have gotten PTIN numbers.

The program is being funded through the PTIN fees.

As David said everyone has a right to make a living, and this program will be in force to help people continue making a living not to force them out of what they are currently doing. The test will weed out those who are incompetent.

There was a lot of information given out about firms with employee's which I will not mention,

but you may want to read this material when, and if available.

The test will be given in different locations. In Louisiana it will be given in Shreveport, Alexandria, Baton Rouge, and New Orleans.

UPS Stores and Prometric will be the sites for the test.

Estimated start dates for the test are Oct. 2011.

Provisional PTIN holders have until the end of 2013 to take the test.

The fee range for the test will be between \$100.00 and \$125.00.

Publication 17 will have most questions.

The CPE required for the newly registered preparer's will be as follows:

- 3 hours of federal tax law updates
- 2 hours of ethics
- 10 hours of federal law.

CPE must be obtained from an approved provider.

An Attorney, CPA, and EA (Any one who is subject to the Circular 230 rules) may want to read the current Circular 230, since there have been recent changes.

Do you get companies who can't decide, or will not decide on the distinction between an employee and contract worker?

Get form SS 8

- 1. Behavioral
- 2. Financial
- 3. Type of relationship
- 4. See information on this form for help in that distinction.

IRS Sec 3509 - Miscalculation of type of employee.

IRS Sec 530 - Potential relief for the employer.

Powers of Attorney

Always use CAF # on POA.

Form 2848 can be assigned to an individual

Form 8821 can be assigned to an individual or Firm, etc.

Pub. 216 indicates what you cannot do.

If you have a CAF # and can't remember it you can call 866-860-4259.

Write "Revoke" on original form if you want to revoke the 2848.

If you don't have the form and you want to revoke a 2848 you must write a letter. Must be

dated and signed.

Fighting Back Against Fraud & Identity Theft:

If you have your ID stolen Indicators can be entered on a tax return to flag your return.

The number to call is 800-908-4490 for ID Theft.

See form 14039

Sights to visit:

www.irs.gov/phishing or www.vishtank.com or privacy@irs.gov

Advocating for your client in innocent spouses cases.

IRS 6015 types of relief

See form 8857

A lot of information was given at this forum and I chose only these items in this letter. Hope some of this information is helpful to you.

Hope to see you at one of the LSIA Seminars this year. See the LSIA website for information at www.lsia.com

You can register on line for any one of the seminars.

**Larry J. Mouton, EA, ABA, Notary
Executive Secretary - LSIA**





from Your
NSA STATE DIRECTOR

DEXTER DUHON, EA, CPA

Hey Everyone,

The NSA income & fee survey for the 2011 tax season is now available. Some of the information from that survey will undoubtedly interest you. A few of the results obtained by NSA are as follows:

- The average fee for 2010 Form 1040 & Schedule A along with a state tax return was \$ 233.00
- The average fee for 2010 Form 1040 & a state tax return without itemizing is \$ 128.00
- Many accountants hold multiple credentials. Of those responding to the survey, 45.1% are Enrolled Agents, 26.8% are accredited tax preparers, 24.7% are CPA's, 21.7% are accredited tax advisors & 14.5% are accredited business advisors
- Of those responding, 35.3% are Sole Proprietors, 27.5% are S-Corporations, 22.9% are LLC's, 7.6% are C-Corporations, 5.2% are Professional Corporations & 1.4% are Partnerships
- With regard to accounting practices, 59.9% of 2010 gross income was generated by preparing Federal & State tax returns. Other sources of 2010 gross income included write-up (18.1%) & payroll services (7.2%) with other tax services picking up the balance
- The typical practice charges an hourly fee of \$ 135.00 to represent clients before IRS

On the educational front, some of our members recently returned from the IRS tax forum in Dallas, Texas. In talking to them, it is my understanding that the forum was very informative. Of particular interest was an extensive discussion regarding tax preparer registration.

As I write this, NSA's 66th Annual meeting & Expo is being held in Anchorage, Alaska. By the time this will be printed, the meeting & Expo will be history. It will be time, however, to begin preparations for the 67th Annual meeting & Expo to be held on August 22nd – 25th, 2012 at the Hyatt Regency in Maui, Hawaii. Cathy & I plan to attend. Hope to see you there!

2010-11 Calendar of Events and Member Information

SEMINAR INFORMATION

Corp/Ptr.

Thurs. & Fri., Sept. 29-30, 2011
Crown Plaza Hotel, Kenner, LA
N.O. Airport
Williams Blvd.
504-467-5611

Corp/Ptr.

Thurs. & Fri., Oct. 6-7, 2011
B.R. Embassy Suites
225-924-6566

1040 Workshop

Thurs. & Fri., Oct. 27-28, 2011
Holidome, Lafayette, LA
(2032 NE Evangeline Thruway)
337-233-5815

1040 Workshop

Thurs. & Fri., Nov. 17-18, 2011
Crown Plaza Hotel, Kenner, LA
N.O. Airport
Williams Blvd.
504-467-5611

Gear Up

Thurs. & Fri., Dec. 1-2, 2011
Crown Plaza Hotel, Kenner, LA
N.O. Airport
Williams Blvd.
504-467-5611

Annual 1040 Individual

Thurs. & Fri., Jan. 5-6, 2012
B.R. Embassy Suites
225-924-6566

Local Chapter News

For information on
THE ACADIANA CHAPTER
contact L.J. Olivier at (337) 234-2202

THE BATON ROUGE CHAPTER
meets the first Tuesday of every other month.
For more information call Marjorie Moore at
(225) 654-7024.

THE CENLA CHAPTER
meets the third Tuesday of every month. For more
information about the meetings, please contact
Leonard Harris at (318) 445-9207.

THE NEW ORLEANS METRO CHAPTER meets the
second Monday of every month. For more information
about the meetings, please contact Venessa Caldwell at
(504) 454-0999.

For information on
**THE SHREVEPORT/BOSSIER CITY
CHAPTER**, contact Jerry Kutz at (318) 742-8843.

HOUMA/THIBODAUX CHAPTER meets at
Piccadilly the fourth Monday every other month.
Contact Bob Ledet at (985) 859-6748 or
Glenda Spoon at (985) 876-4024

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www.lsia.com

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IRA and Retirement Handbook				
Tax Planning for Individuals Handbook				
Tax Planning for Businesses Handbook				
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California Tax Handbook				
Other Products				
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Laminated Tax Tables (Individual or Business)		-----	\$9 + \$3 S/H	
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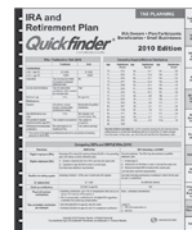
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² All States Handbook	\$71	\$67	\$63	\$58
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Call

800-966-6679

NSA had their 2011 convention in Anchorage, Alaska
on August 17, 18, 19, 2011

The 2012 Convention will be in Maui, Hi.

Plan your vacation around this convention and
have a partial write-off.

Have fun and learn at the same time.

ARE YOU A MEMBER OF LSIA?

Would you like to join?

GO TO THE LSIA WEBSITE AT:

www.lsia.com

You can register on line.

We will have our convention location posted
when a location sight is chosen.

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