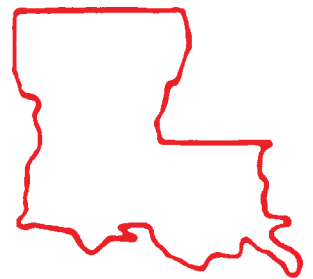




# The Louisiana



# Independent Accountant

Official Publication of the Louisiana Society of Independent Accountants

December 2010

VOLUME 9, NO. 3

## *President's Message*

~ Lloyd Doré III, EA, ATA, ATP

**FREE Seminars Available From LSIA** ~~~ Now that I have your attention please read the SBET information listed later in our newsletter. With a little planning on your part, the LSIA seminar fee can be 100% reimbursed.

I would like to wish each of you a Merry Christmas (Joyeux Noël), Happy Hanukah, or other religious preferences, and a Happy New Year.

On November 18th, LSIA was well represented at the annual liaison meeting with the Louisiana Department of Revenue. There are some tax return changes for the upcoming 2011 tax season. A recap of some of the Louisiana changes is included later in this newsletter. It was unclear if the LDR record of service to preparers and taxpayers will be improved in the future. However, thanks go to Mr. Earl Millet and Ms. Cynthia Bridges for organizing this event.

It appears that the 2011 tax season will more challenging than usual, with the new tax law changes, Congressional indecision, and the new requirements placed on practitioners.

Our January 3rd & 4th, 2011 seminar will conclude our seminar season. If you are unable to attend our seminar, I urge you to get prepared for Tax Season and review

all the new 2010 changes. Make certain that you have registered with the IRS, as preparers are required to begin using a PTIN after Dec. 31, 2010. Also, remember to plan for the SBET reimbursement program before the deadlines pass for each seminar you plan to attend in 2011.



It has been another successful year for LSIA. I want to thank the LSIA Board and Committee chairs for their efforts. My thanks also go out to Larry Mouton and his continued efforts to keep improving LSIA member services.

Be reminded that all LSIA members are welcome to attend our Board meeting on January 3rd in Baton Rouge.

I extend my wish to you and your families for the best this holiday season has to offer. May you have a very Happy and Prosperous New Year.

If you have not yet renewed your membership for 2010, please do so now. You can renew by sending a check or applying directly online at LSIA.com. Also on our website is the opportunity to register for our outstanding CPE seminars.

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# 2010-11 Calendar of Events and Member Information

## SEMINAR INFORMATION

*Corp/Ptr.*

9/23 & 24/2010

Thurs-Fri

Kenner-Radisson, N.O. Airport  
504-467-3111 or 800-333-3333

*Corp/Ptr.*

10/7 & 8/2010

Thurs-Fri

B.R. Embassy Suites  
225-924-6566

*1040 Workshop*

11/4 & 5/2010

Thurs-Fri

Holidome, Lafayette, LA  
(2032 NE Evangeline Thruway)  
337-233-5815

*1040 Workshop*

11/18 & 19/2010

Thurs-Fri

Kenner-Radisson, N.O. Airport  
504-467-3111 or 800-333-3333

*Gear Up*

12/2 & 3/2010

Thurs-Fri

Kenner-Radisson, N.O. Airport  
504-467-3111 or 800-333-3333

*Annual 1040 Individual*

1/3 & 4/2011

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 Hayes Babin at (985) 580-2020 or  
Glenda Spoon at (985) 876-4024

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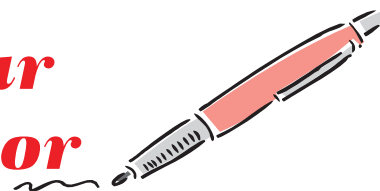
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"The Louisiana Independent Accountant" is the official publication of LSIA. It is published six times annually. To have an article or information included in a newsletter, it must be received by the 15th of the month before the month of publication. Please send all articles and information to Larry Mouton via email at [larrym@lsia.com](mailto:larrym@lsia.com).

# ***Greetings from your District VIII Governor***



**Peggy Johnson, EA, CPA, ABA, ATA, ARA**

Have you ever thought of NSA as your business PARTNER?

In a big accounting firm, there are partners who spend most of their time influencing legislation. NSA does this for your firm. NSA has been at the forefront during the legislative process and implementation of tax preparer regulation, and continues to monitor the PTIN process and the e-filing mandate, as well as other legislation or regulation that impacts Main Street accounting and tax professionals.

Big accounting firms have partners who spend most of their time doing tax research. NSA provides the Tax Help Desk for your thorny tax situations, and the first 5 questions are free! NSA also provides an extensive database of tax information from CCH, and the online discussion forum, NSA Tax Talk.

Big accounting firms have partners who spend most of their time marketing the firm. NSA provides marketing information and materials that you can use to market your firm, such as the recent year end tax update press release. In addition to the marketing materials, NSA provides a wealth of information that you can freely use in your client communications or on your web site.

Big accounting firms have administrative partners. NSA provides you with client letters, client organizers, sample engagement letters, sample privacy policies, and many other documents that you can use or adapt for your own firm.

Before tax season demands every minute of your time, take some time to get to know your NSA partner a little better. Log in as a member, and page through the NSA web site to view all the resources that NSA makes available to you. Put a shortcut on your desktop to the NSA log-in page. Subscribe to NSA Tax Talk. Download the letters and documents that you may want to use during tax season, and put your own letterhead on them. Give your NSA partner a chance to shine, and your firm will reap the benefits.

Wishing you a happy and productive tax season!

Yours truly,

Peggy Johnson  
EA, CPA, ABA, ATA, ARA  
pjohanson@peggyjohnsoncpa.com



*from Your*  
**NSA STATE DIRECTOR**

**DEXTER DUHON, EA, CPA**

Hello Everyone,

2010 is quickly fading away. Of course, this means that tax season will be starting very soon. Remember, if you have not renewed your PTIN, time is running out. You must renew your PTIN before filing any 2010 tax returns. If you do not have a PTIN, you must apply & receive one prior to filing any 2010 tax returns.

It is important to note that effective January 01, 2011 there is a new e-file requirement. Paid preparers who reasonably expect to file 100 or more tax returns in 2011 must file their returns electronically. Starting Jan 01, 2012, the 100 return threshold will be reduced to 11 tax returns or more. However, proposed regulations detail the 2 year phase in & provide exclusions from the e-file requirement for undue hardship waivers approved by IRS & for certain administrative exemptions. Additionally, under the proposed regulations, the e-file requirement does not apply to an individual tax return when the client chooses to have the return completed in paper format & the client, not the preparer, will file the paper return with IRS. A notice issued with the proposed regulations contains a proposed revenue procedure on undue hardship waivers & taxpayer choice statement to file in paper format.

You have until January 03, 2011 to submit comments regarding the proposed regulations & the notice of proposed revenue procedure. Final regulations will be published in early 2011, but will be retroactively effective as of January 01, 2011.

With regard to planning for the future, we still do not have a concrete set of rules to work with. It is speculated that most of the Bush tax cuts will be extended & a few new regulations will be added. Probably one of the most controversial new regs deals with the 2% payroll tax reduction for employees & self employed persons. If everything goes as it is currently being discussed, there will be a 2% reduction of social security taxes for employees in 2011. However, the employer will not get the matching reduction.

On January 3rd & 4th, 2011, NCPE will attempt to give you the latest & most up to date changes involving the 2010 tax year as well as necessary information for planning the 2011 tax year. So, remember, the place to be on January 3rd & 4th, 2011 will be at LSIA's 35th annual individual seminar in Baton Rouge at Embassy Suites. We hope to see you there.

With that said, Cathy & I would like to wish all of you a MERRY CHRISTMAS & HAPPY NEW YEAR.

## COME ENJOY A 60-YEAR CELEBRATION IN 2011

Come celebrate 60 years of existence. Yes, that is right. LSIA has been around for 60 years as of 2011.

The dedicated men and women who started this organization would be proud today if they were around to help in this celebration. We can do their memory an honor by doing this for them. The celebration will be in Lafayette in 2011. Come join us and tell us your experiences with the LSIA organization. If anyone who reads this would like to make comments about the organization, and maybe have been a part of its success would you email me with bits of information you think everyone who reads the newsletter would also like to read.

I remember when the seminars were held on Airline highway at the old Belmont Hotel. People mention cold rooms today, but if you were there the room was so cold I was turning into a Popsicle. I am normally warm. Later when it was held at the Land Mark hotel one seminar the lighting kept on popping and burning out. The speakers kept on talking.

Being a part of this organization has been an asset for those of us who know the value of networking with our fellow accountants/tax preparers? Knowing we can call one another with a tax problem and discuss it over the phone. I have talked with many tax preparers over the years with various tax problems that sometimes was solved and sometimes not. I called or they called me.

If we didn't meet each other at these seminars I really don't think you could call just anyone in the telephone book who prepares tax returns and discuss a tax problem. Knowing each other helps. I pity the tax preparers who don't attend seminars, or better yet, I pity their clients. See a list of past presidents on the LSIA website.

Hope to see you at the 2011 Convention in Lafayette. Make your hotel reservations early.

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

## Did You Know?

LSIA sponsors Corporation and Partnership seminars. You can find the dates and locations on the website at [www.lsia.com](http://www.lsia.com) in the seminar link.

Are you aware of the PTIN requirement? You must apply for a PTIN even if you have one. The cost is \$64.50. You can apply on line. Some have had no problems and some have. Hopefully you will be the one that will say you had no problems. If you pay attention to the questions and answer what is needed you will not have any problems. In the October 2010 newsletter there is a list of items you should have available before applying on line for the PTIN.

Many Tax Return Preparers Must Use IRS e-file beginning in 2011. A new law requires many paid tax return preparers to e-file federal income tax returns prepared and filed for individuals, trusts, and estates starting Jan. 1, 2011.

The e-file requirement will be phased in over two years. As a result of the new rules, preparers will be required to start using IRS e-filing beginning:

Jan. 1, 2011 – for preparers who anticipate filing 100 or more forms 1040, 1040A, 1040EZ and 1041 during the year; or Jan 1, 2012 – for preparers who anticipate filing 11 or more 1040, 1040A, 040EZ and 1041 during the year.

The rules require members of firms to compute the number of returns in the aggregate that they reasonably expect to file as a firm. If that number is 100 or more in calendar year 2011 (11 or more in 2012 and thereafter), then all members of the firm must e-file the returns they prepare and file. This is true even if a member prepares and files fewer than the threshold on an individual basis.

Clients may independently choose to file on paper.

Apply to become an e-file provider now.

You must be an authorized e-file provider to use IRS e-file. The authorization process can take 45 days or more, so apply now to make sure you will be ready for the 2011 tax filing season.

## WELCOME New Members

Beanna Whitlock, EA	San Antonio, TX
Peggy Johnson, EA, CPA, ATA, ABA	Coweta, OK
Bryan J. McElroy, CPA	Houma, LA
Richard Parness, CPA	Westfield, NJ
Robert Saunders, CPA	Westfield, NJ
Dorothy Mendoza	San Antonio, TX
Melvin J. Kim	Harvey, LA



# 60<sup>TH</sup> ANNUAL CONVENTION

## *Lafayette, LA*

Lafayette is looking forward to sponsoring the 60th Annual Convention in 2011. Any location would have been great to sponsor the 60th Anniversary of LSIA. This site was chosen because of location. 2-½ hours from N.O., 2 hours from Houma/Thibodaux, 1 hour 20 minutes or less from Alexandria, three hours from Sherevport, and 1 hour plus from Lake Charles, La.

We hope everyone who reads this marks off their calendars for June 26 (Sun), 27 (Mon) and 28 (Tue).

The convention will be held at the Holiday Inn Lafayette (Holidome) which is located near the intersection of I-10 and I-49 exit. The telephone number is 337-233-6815. The room rate will be \$87.00 plus tax. You can also call the toll number at 800-942-4868. In order to get the discounted rate you must make your reservations by Friday May 27, 2011. Identify yourself as part of the Louisiana Society of Independent Accountants and provide the hotel with the guest name, type of room, bed, etc. check-in and check-out dates. The hotel does not confirm the reservations in writing and room types cannot be guaranteed. Parking is free.

The hotel is very nice. 1st V.P. of LSIA Rodney Hartman and 2nd V.P. of LSIA Danette Daigle gave their approval by visiting the hotel with me one Saturday. Check-in time is 4:00 pm on arrival day and check-out is 12:00 noon. If your bags are to be stored by the hotel before check-in or after check-out there is a \$2.00 charge per bag.

The hotel food is excellent. LSIA has its Lafayette seminar at this location. We will provide more information at a later date along with reminders about the convention.

Thanks!

**Larry J. Mouton – Executive Secretary LSIA**

### **SUGGESTIONS ARE NEEDED FOR THE 2011 CONVENTION CPE TO BE OFFERED**

Dates and location have been decided. We would like suggestions from our members as to what should be offered for CPE at this convention. Your suggestions would greatly be appreciated.

We do have plans for the Tuesday morning to offer information from the following: I.R.S, Dept of Revenue and Social Security Office. The Monday seminar which would be from 9:00 AM to 4:00 or 4:30 PM is where the suggestions would be helpful. List your suggestions below and submit to [larrym@lsia.com](mailto:larrym@lsia.com) or turn in at the Baton Rouge January 3 and 4, 2011 seminar.

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Name \_\_\_\_\_ (optional)

Email address \_\_\_\_\_ (optional)

## Information provided at the LDR Liaison Meeting November 18, 2010

- **Act 960** Authorizes the secretary to require electronic filing of certain returns when the IRS requires electronic filing of a similar return or report. IRS requires corporations w/ more than \$10 million in assets and that are required to file at least 250 returns annually to file its income tax return electronically (W-2's and 1099's are counted returns).  
Authorizes the secretary to enter into reciprocal offset of indebtedness agreements with the federal government, pursuant to which the state shall agree to offset from state tax refunds ...taxpayers debt owed to the federal government, and the federal government shall agree to offset from federal payments...taxpayers debt owed to the state.  
This statutory provision was required to allow Louisiana to participate in a program that will assist LDR in its collection efforts.
- **Temporary Suspension of PLR Service (RIB 10-024)** On October 1, 2010, the Department issued Revenue Information Bulletin 10-024.  
As the state continues to face budget constraints, the Department has continued to evaluate the services it provides to taxpayers. More specifically, the Department strives to ensure the most cost efficient and taxpayer needed programs are being provided in an effective manner.  
Because of this review, effective at the close of business on December 31, 2010, the Louisiana Department of Revenue will suspend its Private Letter Rulings (PLR) service. The temporary suspension of this service is so the Department can re-dedicate resources to provide other needed taxpayer programs. This temporary suspension of the PLR service will not affect any PLR requests received before the date above, as those requests will be handled to completion. However, the Department will temporarily be unable to handle any PLR requests that are received after that date. Taxpayers, who wish to obtain a PLR response, but have not yet submitted a PLR request, are encouraged to do so by December 31, 2010.
- **Act 457 of the 2009 Regular Session of the Louisiana Legislature** For tax years beginning on or after January 1, 2010, Louisiana Revised Statutes 47:293(a) (xvii) and 47:293(10) provide an individual income tax deduction for net capital gains, limited to gains recognized and treated for federal purposes as arising from the sale or exchange of equity interests in, or substantially all of the assets of, a non-publicly traded business commercially domiciled in Louisiana.  
The intended beneficiary of this legislation is the "serial entrepreneur" who creates a Louisiana business and then sells it once it is a going concern to use the proceeds to finance their next venture. The stated concern was that these individuals would relocate to Texas or Florida in order to avoid Louisiana individual income tax on the sale of the business thus relocating the capital.
- **Not New, But Important**  
**Requesting an Extension of Time for Filing a Return**  
In the past, taxpayers who were granted automatic federal extensions were allowed the same state income tax filing extension if a copy of the federal extension IRS Form 4868 was attached to the front of their state tax return. **Beginning with the 2008 income tax year, taxpayers will be required to either request a specific state individual income tax filing extension or submit a copy of their Federal Application for Automatic Extension of Time To File U.S. Individual Income Tax Return on or before the May 15 due date.** Copies of federal extensions attached to the tax return and received after the May 15 due date will not be accepted.

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### Small Business Employee Training Program (SBET)

- The Louisiana Society of Independent Accountants (LSIA) is an approved qualified seminar & training provider by the Louisiana Workforce Commission, Small Business Employee Training Program (SBET).
- **What does this mean for LSIA Members?** --- You should be able to get the seminar fees reimbursed 100% for you and/or your employees who attend LSIA seminars.
- During the 2009-2010 seminar season, less than 10% of the 575 attending our seminars applied for the SBET reimbursement program.
- Information on this program and procedures to follow is available on the LSIA website.
- **Please read the procedures carefully, as the application process is time sensitive.** The online SBET application must be completed and necessary information submitted at least 31 days prior to the CPE seminar you want to attend.



## QuickAlerts "More" e-file Benefits for Tax Professionals

Did you know the IRS has a service that alerts Electronic Return Originators (EROs), Software Developers and Transmitters to e-file happenings almost at the very moment they occur? If not, then you've been missing out on some very helpful benefits provided by the *push* technology of the QuickAlerts Messaging System. Get on board now to become one of the thousands that receive "up-to-the-minute" information on e-file events.

### What Is QuickAlerts?

QuickAlerts is a **free** online service that disseminates mass e-file messages, *within seconds*, to all "subscribers". These messages will keep you up to date on events that impact e-file Transmitters, Software Developers and Authorized IRS *e-file* Providers.

### Why Should You Subscribe?

This is a "free service" with *options* and *convenience* rolled into one single package. What could be easier than a "one-time subscription" to receive valuable and important e-file information, continuously, until you unsubscribe?

### What Are the Benefits?

There are three categories that provide all around e-file information which is certain to enhance your filing season. These categories are also found on the Subscription Screen.

- **Alerts** – Processing delays, programming problems, changes to any filing season procedures, PATS testing changes, error reject code information.
- **General Notifications** – Seminars, Conferences, e-file publication changes.
- **General IRS *e-file* Service Center Messages** – IRS *e-file* program updates, general information, service center maintenance schedules, IRS *e-file* Help Desk phone numbers and more.

Choose the categories that suit your needs then sit back, relax and let the filing season news come to you through the convenience of email. Never miss another important event. Be informed of what you need to know, when you need to know it.

Another benefit is the *QuickAlerts Library*. The library stores previously posted messages. If you've missed any of the filing season messages, click on the following link to see older and previously posted QuickAlerts: [QuickAlerts Library](#)

### How to Subscribe

It's simple. Select this Subscription page link and "Subscribe Now" on the following page. Enter your email address and follow the prompts until you are able to select the "QuickAlerts" subscription. You may then select the type of alerts you want to receive. If you are already an e-News subscriber, just access your e-News Subscription account, select "QuickAlerts" and select the alerts you want to receive. It's that simple!

### Updating or Canceling Subscriptions

At the bottom of each QuickAlerts email you receive, there is a Subscriber Preference Page link. Selecting this link will allow you to update your subscription information, modify the QuickAlerts you receive or cancel your subscription.

### Problems or Questions

If you have questions or problems with the subscription service, please contact [support@e-filedelivery.com](mailto:support@e-filedelivery.com). If you have another e-file related issue you wish to bring to our attention, you may send us an email at [QuickAlerts@irs.gov](mailto:QuickAlerts@irs.gov).

Please note that during the filing season, the QuickAlerts mailbox receives "volumes of email." Responses may be delayed during this timeframe. We truly apologize in advance for any inconvenience this might cause you and will work expeditiously to respond as quickly as possible.

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