



*Montana Society of Public Accountants*

## FALL 2013

OUR MISSION 2 BOARD MEMBER SEATS OPEN	2
IRS GOOD, BAD & THE UGLY	3-4
NSA	5
EDUCATION & UPCOMING EVENTS	6-7
MT NEWS & FYI	8
PROPOSED BY-LAW CHANGES	9
OFFICER CONTACT INFORMATION FROM THE EDITOR'S DESK	BACK COVER 10

OUR Mission:

To establish a respected public image of accounting & tax professionals who are dedicated to public practice.

To encourage a professional level of competence, character and integrity by providing continuing education to increase the knowledge and efficiency of its members.

To promote then highest standard of ethical conduct among its members.

To represent the accounting & tax professionals at the state and national levels and protect the right to practice.

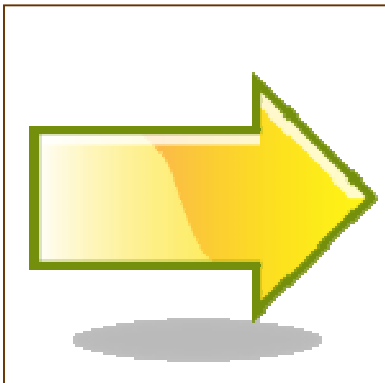
To seek the enactment of laws and the correction or modification of existing laws in the interests of the profession and the general public.

To alert members to some of the significant developments in tax laws, regulations and court decisions, through NSA and MSPA newsletters, publications and bulletins.

To publicize the achievements of individual members through appropriate national, state and local media.

To serve as a clearing house for the dissemination of timely information on all matters of interest to accountants in public practice.

To encourage the camaraderie among its members.



***2 MSPA Board Member Seats available, if you are an active member & in good standing apply...ASAP!!***

***Interested applicants send e-mail to: [Becky@Laser1040.com](mailto:Becky@Laser1040.com).***



### Like we didn't see this coming...

Upcoming changes to the 2013 tax forms include the **Schedule C** and **Schedule D** (yes, again!) The **Schedule C** change includes a new line to report the streamlined business use of home office deduction. **Form 8829**, Business Use of Home, is not required when using the streamlined method. The **Schedule D** is being revised to add two new lines, Line 1a and Line 8a, to report the aggregate total of stock transactions that are correctly reported on a brokerage statement.

Since this information is being transmitted to the IRS by the brokerage firm, the taxpayer does not need to report each transaction separately on the **Form 8949** or to include a copy of the brokerage statement with their tax return.



**Treasury and IRS Announce That All Legal Same-Sex Marriages Will Be Recognized For Federal Tax Purposes; Ruling Provides Certainty, Benefits and Protections Under Federal Tax Law for Same-Sex Married Couples**

Revenue Ruling 2013-17, along with updated Frequently Asked Questions for same-sex couples and updated FAQs for registered domestic partners and individuals in civil unions, are available today on IRS.gov.

See also Publication 555, Community Property.

\*\*Treasury and the IRS will begin applying the terms of Revenue Ruling 2013-17 on Sept. 16, 2013, but taxpayers who wish to rely on the terms of the Revenue Ruling for earlier periods may choose to do so, as long as the statute of limitations for the earlier period has not expired.



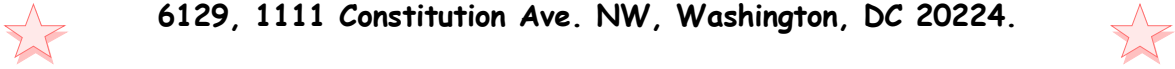
**IRS Asks For Public Comment on PTIN Rules**



The IRS is asking for public comment on final rules on requirements for preparers to use preparer tax ID numbers (PTINS) on tax returns and claims for refunds, according to a notice in the Sept. 24th Federal Register. As readers are aware, the rules were finalized in 2010 as the IRS launched its new online tax preparer registration system. The use of PTINS is unaffected by the Loving v. IRS court case.

The IRS said comments should address: whether the collection of information has practical utility; the accuracy of the agency's estimates of the paperwork burden on taxpayers; ways to enhance the quality, information on respondents, including through the use of automated collection techniques or other forms of information technology; and estimates of capital or start-up costs of operation, maintenance and purchase of services to provide information.

**Comments are due by Nov. 25th to Yvette Lawrence, IRS, Room 6129, 1111 Constitution Ave. NW, Washington, DC 20224.**





## NEW FROM NSA

The NSA National Convention in Indianapolis, Indiana was action packed this year as President Harlan Rose relinquished the gavel to Steve Hanson as NSA's President for 2013-2014. Marilyn Niwao took the chair as 1<sup>st</sup> Vice President and, through an extremely close race, Kathy Hettick inched out Joyce Funkhouser-Lingelbach as our new 2<sup>nd</sup> Vice President. We should be very proud that both of these candidates are from District 9. Bernadette Kloppy from Fairbanks, Alaska is our new District 9 Governor. This, once again, was a very close contest between Bernadette and Matt Lewis from Delta, Colorado. It is very exciting that so many candidates from District 9 are willing to become active in NSA.

An award was given to the Montana Society of Public Accountants. I will present this award in Billings. No, I will not give you a clue as to who the final recipient is nor exactly when I will present it. This will give you more incentive to attend the seminars, meeting and the society dinner.

One of the focuses of President Steve Hanson's for his term as the leader of NSA is communications. He has requested stronger communications between NSA and the state organizations. I, for one, believe that this is very important. The feeling is that it will start with the District Governors and the State Directors.

I would like everyone to remember that the Leadership Networking Convention is just around the corner. It is set for October 17<sup>th</sup> and 18<sup>th</sup> in Charlotte, North Carolina. You have an opportunity to learn more about guiding your state or any organization in new directions as well as meet and talk to many other state representatives just like yourself. You need not be an NSA member to attend this convention. The registration form is available on the NSA website, <http://connect.nsacct.org>.

I thank all of you for allowing me the pleasure of representing the Montana Society of Public Accountants as your State Director for another year. If at any time anyone has questions that I could assist you with, please do not hesitate to contact me. My contact information is on our website [www.msapamt.org](http://www.msapamt.org).

Respectfully Submitted by:


Mary Lemons,  
Montana State Director

Leadership Networking Conference in Charlotte, NC, October 17th & 18th.

Thanks Mary, saved the day with article on NSA page.

Elizabeth

# October 2013

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20 <i>Holiday Inn Grand MT</i>	21 <i>1040 Up- date by Gear-Up 8-5 8 CPE</i>	22 <i>Cont. Gear-Up &amp; Ethics 8-5 8CPE+2 ethics</i>	23 <i>Business Entities by Gear-Up 8-5 8 CPE</i>	24 <i>Billings Health Re- form by Gear-Up AM &amp; MT Update PM 8-4 7 CPE</i>	25	26
27	28	29	30	31 <i>Happy Halloween</i> 		



**Holiday Inn Grand Montana-Billings**  
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 Billings, MT 59101  
 (406) 248-7701 (800) 537-7286  
[www.HIGrandMT.com](http://www.HIGrandMT.com)

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# November 2013

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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3	4	5	6	7	8	9
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*1040 Update a  
Jennings  
Seminar*

*8-12*

*12-1 Lunch  
1-4:30*

*14 CPE*

*cont.*

*1040 Up-  
dates &  
Ethics*

*2 hrs Eth-  
ics*

10	11	12	13	14	15	16
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17	18	19	20	21	22	23
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24	25	26	27	28	29	30
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*28 Happy  
Turkey  
Day*



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# MT NEWS

Unfortunately I have no new or current reporting for Montana State Revenue ( our update class in **October** will fill us all in).

I would like some input to adding payroll news to our MSPA newsletter?

I have been reading several beneficial articles for employers from **outsourcing payroll services** to what the **requirements** are for employers to inform their employees about the **Health Exchange**.

Please let me know if this is something of interest to anyone.

Elizabeth





## *Montana Society of Public Accountants*

### Proposed By-Law Change

(To be voted on at the Annual Meeting in Billings October 22nd)

Article 1, Section 9 currently reads "An Active Member of the Montana Society of Public Accountants shall meet mandatory Continuing Professional Education requirements to complete a minimum of 72 credit hours each three year reporting cycle, with a minimum of 16 credit hours in any one year. The Board of Directors may adopt rules regarding subject matter, carryover of credit hours and approval of continuing education sponsors."

**PROPOSED:** Article 1, Section 9, " An active Member of the Montana Society of Public Accountants shall meet mandatory Continuing Professional Education requirements to complete a minimum of seventy two (72) credit hours in each three (3) year reporting cycle with a minimum of sixteen (16) hours, two (2) of which must be in Ethics, in any one (1) year. The three (3) year reporting cycle is based on a calendar year; the first year for a member begins with the first year of their membership. The Board of Directors may adopt rules regarding verification of credit hours, subject matter, carryover of credit hours and approval of Continuing Education Sponsors.

There may be additional By-Law changes associated with Registered Tax Return Preparers at a later date; however, all this is on hold until the courts resolve the issues in the Lovely challenge. All Preparers still need to renew PTIN every year.

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*Remember you can register  
for upcoming education at our  
website: [MSPAMT.ORG](http://MSPAMT.ORG)*

Hope everyone had a great tax season, and gearing up for 2014!!!

I thank you for letting me create the MSPA's newsletter once again, and as always I welcome any interesting articles, form changes, educating words etc.

Elizabeth McCulloch ATP, RTRP