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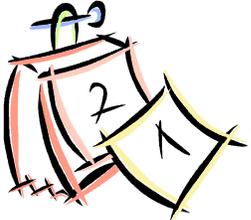
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Our Mission:

- ☞ 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.



**Mark your calendar for 2013 education & training for
Helena, Billings and Missoula**



MT LIAISON/ESTATES & TRUSTS

Helena: July 23rd

**Holiday Inn Downtown-Helena
22 N Last Chance Gulch
Helena, MT 59601
(406)443-2200
Room Rate: \$109.99**

**MT Liaison 8:30-11:30
Lunch 11:30-12:30
Estates & Trusts 12:30-2:30
MT Secretary of State 2:30-3:30
MT State Fund 3:30-4:30**

5 Qualifying CPE Credits Member Price-\$50 Non-Member Price-\$50

**Billings 1040 Update & Taxation/Ethics by Gear-Up
Oct. 21-22**

8-5 Both days	Member-\$340	Non-Member-\$390
16 Hrs 1040 Update	Member-\$290	Non-Member-\$340
2 Hrs Ethics	Member-\$50	Non-Member-\$50

**Business Entities by Gear-Up
Oct. 23rd**

12 Hrs Bus. Entities	8-5	Member-\$145	Non-Member-\$170
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**Billings Health Care Reform/MT Update by Gear-Up
Oct 24th**

4Hrs *AM* Health Care	Member-\$75	Non-Member-\$90
3 hrs *PM* MT Update	Member-\$40	Non-Member-\$40
Both Members-\$115	Non-Members-\$130	

**Holiday Inn Grand Montana-Billings
5500 Midland Road
Billings, MT 59101
(406)248-7701
(800)537-7286
www..HIGrandMT.com**



Register @ MSPAMT.ORG

***Missoula 1040 Update & Taxation
Ethics by Jennings Seminars***

Missoula: Nov 6th & 7th

14 hrs 1040 update Early: Members-\$275 Non-Members-\$325

2hrs Ethics Regular: Members-\$300 Non-Members-\$350

**7AM Registration
8-12 Updates & Taxation
12-1 Lunch Break
1-4:30 Updates & Taxation**

**3720 N Reserve St
Missoula , MT 59808
(406)532-5300
(877)782-9444
Hiltongardeninn.hilton.com**



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NEWS

Affordable Care Act Links:



Here is the link for the Employee Penalty Calculator:

<http://www.drakesoftware.com/site/Resources/aca/OfferNoInsurance.aspx>

Here is the link to the Taxpayer Credit Calculator:

<http://www.drakesoftware.com/site/Resources/aca/HowMuchPremiumTaxCredit.aspx>

Here is the link to the Credit Qualification Calculator:

<http://www.drakesoftware.com/site/Resources/aca/QualifyPremiumTaxCredit.aspx>

And here is the link to the Taxpayer Penalty Calculator:

<http://www.drakesoftware.com/site/Resources/aca/NoInsurance.aspx>

All of these can be found on this website:

<http://www.drakesoftware.com/site/Resources/AffordableCareAct.aspx>

Read the May [Hot Issues report](#) from the Issue Management Resolution System.

Esteemed MSPA Members,

In light of all the activity with IRS and RTRPs, we would like to direct you to the public NSA page that is updated regularly with all of the current happenings.

This link will assist you with any questions you may have concerning the RTRP.

You need not be an NSA member to take advantage of this service

Below is the link.

<http://connect.nsacct.org/RTRP>

Simplified Option for Home Office Deduction

Beginning in tax year 2013 (returns filed in 2014), taxpayers may use a simplified option when figuring the deduction for business use of their home.

NOTE: This simplified option does not change the criteria for who may claim a home office deduction. It merely simplifies the calculation and recordkeeping requirements of the allowable deduction.

Highlights of the simplified option:

- ◆ Standard deduction of \$5 per square foot of home used for business (max 300 sq feet).
- ◆ Allowable home-related itemized deductions claimed in full on Schedule A. (For example: Mortgage interest, real estate taxes).
- ◆ No home depreciation deduction or later recapture of depreciation for the years the simplified option is used.

Full details in the new option can be found at this link:

Beginning in tax year 2013, taxpayers may use a [simplified option](#) when figuring the deduction for business use of their home.

Simplified Option	Regular Method
Deductions for home office use of a portion of a residence allowed only if that portion exclusively used on a regular basis for business purposes	Same
Allowable sq footage of home use for business (not to exceed 300 sq ft)	Percentage of home used for business
Standard \$5 per sq ft used to determine home business deduction	Actual expenses determined and records maintained
Home-related itemized deductions claimed in full on Schedule A	Home-related itemized deductions apportioned between Schedule A and business schedule (Sch C or Sch F)
No depreciation deduction	Depreciation deduction for portion of home used for business
No recapture of depreciation upon sale of home	Recapture of depreciation on gain upon sale of home
Deduction cannot exceed gross income from business use of home less business expenses	Same
Amount in excess of gross income limitation may not be carried over	Amount in excess of gross income limitation may be carried over
Loss carryover from use of regular method in prior year may not be claimed	Loss carryover from use of regular method in prior year may be claimed if gross income test is met in current year

Governor's Message

Joyce Funkhouser-Lingelbach EA, ATP, ATA, ARA, LTC
NSA Governor, District IX
April 2013

Once again we survived tax season. However, this year the season was even more hectic and stressful than previous years due to the late start. I hope everyone can schedule a few days off to rest and relax.

NSA's Member connect located at www.nsacct.org/home/ has a new look. The opening page highlights; Today's Headlines focusing on the latest IRS information; recent discussions by members sharing their expertise; also a link to the latest Main Street Practitioner. You will also see the NSA Event Calendar allowing quick reference to upcoming events.

I encourage you to visit the ACAT website www.acatcredentials.org which includes an ACAT Spotlight of a member sharing his views on why the ACAT credential is important to him. The new cleaner website allows you to navigate the site and find information easier.

I am including an overview of the RTRP program the IRS began implementing three years ago, which is on hold. Three preparers filed suit against the IRS last year, claiming the IRS did not have the statutory authority to require either testing of preparers or yearly continuing education (the PTIN requirement is unaffected by the lawsuit). Surprisingly the U.S. District Court in Washington agreed and issued an injunction forbidding the IRS from moving forward. That case, Loving v. Commissioner, is being appealed to the U.S. Circuit Court. All legal briefs are scheduled to be filed with the Court in May and the case will likely be decided later this year.

What is happening now? First, let's focus on what the IRS can do with the RTRP program while the case is pending. The answer is not much at all. That is because any action the IRS takes can be viewed as "further implementing the RTRP program," which the court has expressly enjoined the IRS from doing. So, the IRS cannot issue certificates to those who had taken and passed the examination; it cannot offer the exam to those who voluntarily want to take it, since IRS staff time and resources would be involved in administering the test; and the IRS certainly cannot require anyone, other than EAs, to take continuing education.

However, that does not mean either the IRS or NSA or other interested parties are simply waiting for a decision in the court case. As soon as it became clear that neither the District Court nor the Appeals Court would lift the injunction to allow the RTRP to continue until a final court ruling was issued, NSA initiated a series of meetings on Capitol Hill with key Senators, House members and Committee staff to push for legislation that would grant IRS the authority to implement the program but with some improvements. Among the suggested improvements are the following:

1. Preparers who have taken and passed a test approved or recognized by a state board of accountancy, a state board of tax examiners, a state board of bar examiners or the IRS should be exempted from the IRS competency examination. This revised language would exempt those who have passed the tax examination offered by the state of Oregon as well as those who have passed the examination offered by the Accreditation Council for Accounting and Taxation, who exams are recognized by the board of accountancy in a number of states.

2. If, as former Commissioner Doug Shulman maintained, prior experience does not matter, then former IRS employees should not be exempt from the competency exam merely as a result of prior IRS experience.

3. If the IRS is serious about rooting out incompetence, then VITA volunteers should be given a VITA PTIN so the IRS has a better means of addressing the woefully high error rate consistently found on tax returns prepared by VITA volunteers. Apparently, volunteering to prepare returns does not, all by itself, infer or confer competence to prepare returns.

4. Many preparers who are or would be RTRPs have owned their own firms for a number of years, have a number of employees, but cannot supervise them under the rules envisioned by the IRS. We believe these preparers should be able to supervise preparers who have worked for them.

Both the Senate Finance Committee and the House Ways and Means Committee intend to address the tax preparer issue in a tax reform bill. NSA will keep working with the Committees as well as the IRS to craft a provision that will benefit consumers while protecting the practice rights of the many tax return preparers without whom the tax system would likely come to a sudden stop. Please refer to the NSA website www.nsacct.org for the latest information on this important issue.

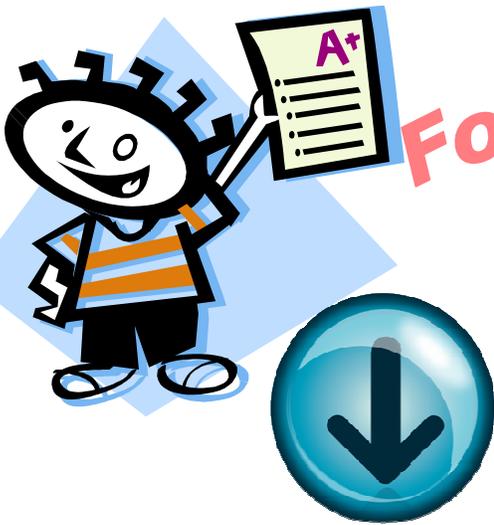
The NSA 68th Annual Convention will be held in Indianapolis, IN, August 21– 24 further information will be available soon. I hope you mark your calendar and plan on attending this fun event.

The NSA Board of Governors Meeting will be held this May 16th – 19th in Minneapolis, MN. I will include additional information on this meeting in my next Governor's letter.

Please don't hesitate to call or email me with any questions or comments you have.

Joyce Funkhouser-Lingelbach, EA, ATA, ATP, ARA, LTC
NSA Governor, District IX

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For Your Information

MT NEWS

- The IRS will be conducting a virtual Practitioner Liaison Meetings (webinar & toll-free call in) for

Montana preparers on Thursday, August 8, 2013 at 9:00- 12:00 CT

The goal of this meeting is for open communication between the IRS and preparers, and we ask you provide information to us about how the filing season went, and any issues you, or the members you represent, want to raise. It is also hoped and expected that you will share what you learn with the members you represent. If you wish to attend on behalf of your organization, please contact Anne.L.Hullinger2@irs.gov.

- [Billings Job Service Employer Council](#) is sponsoring an Employer Workshop with information on the Affordable Care Act on June 27th, 2013. Register at www.employbillings.com

- In 2014, all Montana Employers (and those who do payroll) will be able to access UI information through a new Web Portal with new features. The DLI is looking for employers to help test the new eServices. These businesses will get early hands-on experience, and potentially the opportunity to influence its design. Contact Keith Lavender, Project Manager, Montana Department of Labor & Industry, (406) 449-2468, or by e-mail: KLavender@mt.gov.

For Your Information



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**NSA National
Convention in
Indianapolis, IN
from August
21st to 24th.**

**Leadership Net-
working Confer-
ence in Char-
lotte, NC Oct
17th & 18th.**

Register @ MSPAMT.ORG



In order to correctly apply any payments for membership, seminars, continuing education, or any monies associated with MSPA, PLEASE send to:

MSPA
c/o Gary Mariegard, Executive Secretary
1018 W Custer Suite 1
Helena, MT 59602

LETTER FROM THE EDITOR:

Hope everyone had a great tax season. I am sure I will see some of you attending education.

Elizabeth McCulloch

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