

THE Wisconsin Accountant

2011 Seminars

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November 7 - 8
Gear Up 1040
Waukesha
Country Springs Hotel
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November 28 - 29
Bob Jennings
1040 Update
Wisconsin Dells
Kalahari Resort
(877) 254-5466

December 5 - 6
Gear Up 1040
Hudson
Hudson House Inn
(715) 386-2394

Wisconsin Association of Accountants ■ 1-800-237-4080 - 715-425-0482 - www.wiassociationofaccountants.com

IRS Announces New Voluntary Worker Classification Settlement Program; Past Payroll Tax Relief Provided to Employers Who Reclassify Their Workers as Employees

Submitted by IRS

WASHINGTON – The Internal Revenue Service today launched a new program that will enable many employers to resolve past worker classification issues and achieve certainty under the tax law at a low cost by voluntarily reclassifying their workers.

This new program will allow employers the opportunity to get into compliance by making a minimal payment covering past payroll tax obligations rather than waiting for an IRS audit.

This is part of a larger “Fresh Start” initiative at the IRS to help taxpayers and businesses address their tax responsibilities.

“This settlement program provides certainty and relief to employers in an important area,” said IRS Commissioner Doug Shulman. “This is part of a wider effort to help taxpayers and businesses to help give them a fresh start with their tax obligations.”

The new Voluntary Classification Settlement Program (VCSP) is designed to increase tax compliance and reduce burden for employers by providing greater certainty for employers, workers and the government. Under the program, eligible employers can obtain substantial relief from federal payroll taxes they may have owed for the past, if they prospectively treat workers as employees. The VCSP is available to many businesses, tax-exempt organizations and government entities that currently erroneously treat their workers or a class or group of workers as nonemployees or independent contractors, and now want to correctly treat these workers as employees.

To be eligible, an applicant must:

- Consistently have treated the workers in the past as nonemployees
- Have filed all required Forms 1099 for the workers for the previous three years
- Not currently be under audit by the IRS, the Department of Labor or a state agency concerning the classification of these workers

Interested employers can apply for the program by filing Form 8952, Application for Voluntary Classification Settlement Program, at least 60 days before they want to begin treating the workers as employees.

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WAA Officers

OFFICERS

President:

Glen Johnson, EA, ABA, ATA
3707 Hamilton Av
Altoona, WI 54720
(715)832-5779
glenjohnson@ameritech.net

Vice Presidents:

Jolynn McIntosh, CPA
1124 17th Av
Monroe, WI 53566
(608)328-8341
jtmcintosh@tds.net

Steve Smith, EA, ABA, ATA
34 North 4th St
Black River Falls, WI 54615
(715)284-4419
sjsmith2277@charter.net

Secretary:

De Anne Chappell, EA, ABA, ATP, ATA
PO Box 68
Boscobel, WI 53805
(608)375-2727
aai@mwt.net

Treasurer:

Darcie Weissmiller, EA, ABA
PO Box 307
Medford, WI 54451
(715)748-4110
darcie-mayeracctg@charter.net

NSA State Director:

Jim Weickgenant, EA, ATA
612 S Blvd
Baraboo, WI 53913
(608)356-9494
jim@JDWTax.com

Past President:

Thomas M Adler, CPA, ATA, ATP
1110 Fourier Dr Ste 110
Madison, WI 53717
(608)664-1944
tadler@adlercpa.com

Directors:

Mark Burbey, CPA
900 S 10th St
Manitowoc, WI 54220
(920)682-6661
mburbey@burbeycpa.com

John M Arndt, CPA
15050 W North Av
Brookfield, WI 53005
(414)444-4340
arndt.consulting.john@gmail.com

Mark Nelson, Sr, EA, ABA
2581 S Kinnickinnic Av
Milwaukee, WI 53207
(414)481-6812
mark@ntatax.com

Joe Suttner, CPA
PO Box 187
Chilton, WI 53014
(920)849-9346
jcs@suttnercpa.com

WAA OFFICE

Byron Dopkins, WAA Executive Director
PO Box 356, River Falls, WI, 54022
715-425-0482 • 1-800-237-4080

Executive Corner . . .



**Byron Dopkins,
Executive Director**

Our annual convention at the Marriott Milwaukee West was in September and attendance was good! Next year we go back to Sturgeon Bay at the beautiful Stone Harbor Resort. Bob Jennings has been booked to speak – Mark your calendar now for September 9, 10, 11 2012!

I just got back from the Kalahari Resort Jennings Business Update. It was well attended and speaker evaluations were very good! Bill Leonard (formerly a Gear Up Speaker) handled the second day with Bob Jennings speaking the first day. Great seminar! Look for Bob Jennings again at the 1040 Update at the Kalahari on November 28th and 29th. He will be speaking both days.

Now is the time to see if you have your CPE hours completed. I get a few calls from folks wondering what they can do after the fall seminars – best advice is to do it now. Your clients deserve it. Register online at www.waainc.org

Your WAA board is excited about the upcoming year. We have three new board members and one has not served in the past - Darcie Weissmiller as treasurer.

The others have served in different roles previously: Joe Suttner, board member, and from Black River Falls, Steve Smith as 2nd Vice President. I am excited to see what these and the other board members can get accomplished during their terms.

I am always on the look out for future board members, so talk to any board member or myself to indicate your interest and to ask questions about the positions.

Byron L Dopkins, EA, ABA
WAA Executive Director

From the President . . .



**Glen Johnson,
President**

I hope everyone enjoyed the annual WAA convention and came home with several ideas to help you operate your business more profitably. The opportunities to maintain friendships, exchange ideas, and see a comedian were terrific perks! Next year's convention will be held at Stone Harbor in beautiful Door County. Make plans now to attend.

At our board retreat we have proposed to set up a RTP membership level within our organization. I would welcome the new members this could add to the association.

We are also looking to get all of our chapters meeting on a regular basis. You could get me any of your ideas to help accomplish this.

I'm looking forward to a great year as your president. I'll see you at some of the upcoming fall tax seminars.

Glen Johnson, EA, ABA, ATA
WAA President

WAA Benefits

- Seminars and Educational Forums
- Accreditation
- Local Chapter Involvement
- Government Agency Liaison
- Monitor Legislation
- Insurance Programs
- Accountants Protection Plan

WAA Objectives

- To raise professional standards and improve the practice of accountancy.
- To strive for excellence in the profession.
- To encourage accountants in a continuing program of professional development.
- To foster increased recognition for the professional in the public, private and educational sectors of our state.
- To initiate legislative action and provide government liaison between the accounting profession and government leaders.
- To provide meetings and fellowship for accountants.
- To promote the highest standard of ethical conduct among its member.

IRS Announces New Voluntary Worker Classification Settlement Program; Past Payroll Tax Relief Provided to Employers Who Reclassify Their Workers as Employees

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Employers accepted into the program will pay an amount effectively equaling just over one percent of the wages paid to the reclassified workers for the past year. No interest or penalties will be due, and the employers will not be audited on payroll taxes related to these workers for prior years. Participating employers will, for the first three years under the program, be subject to a special six-year statute of limitations, rather than the usual three years that generally applies to payroll taxes.

Full details, including FAQs, are available on the Employment Tax pages of IRS.gov, and in Announcement 2011-64.

The IRS Issues Guidance on Tax Treatment of Cell Phones; Provides Small Business Recordkeeping Relief

Submitted by IRS

WASHINGTON — The Internal Revenue Service today issued guidance designed to clarify the tax treatment of employer-provided cell phones.

The guidance relates to a provision in the Small Business Jobs Act of 2010, enacted last fall, that removed cell phones from the definition of listed property, a category under tax law that normally requires additional recordkeeping by taxpayers.

The Notice issued today provides guidance on the treatment of employer-provided cell phones as an excludible fringe benefit. The Notice provides that when an employer provides an employee with a cell phone primarily for noncompensatory business reasons, the business and personal use of the cell phone is generally nontaxable to the employee. The IRS will not require recordkeeping of business use in order to receive this tax-free treatment.

Simultaneously with the Notice, the IRS announced in a memo to its examiners a similar administrative approach that applies with respect to arrangements common to small businesses that provide cash allowances and reimbursements for work-related use of personally-owned cell phones. Under this approach, employers that require employees, primarily for noncompensatory business reasons, to use their personal cell phones for business purposes may treat reimbursements of the employees' expenses for reasonable cell phone coverage as nontaxable. This treatment does not apply to reimbursements of unusual or excessive expenses or to reimbursements made as a substitute for a portion of the employee's regular wages.

Under the guidance issued today, where employers provide cell phones to their employees or where employers reimburse employees for business use of their personal cell phones, tax-free treatment is available without burdensome recordkeeping requirements. The guidance does not apply to the provision of cell phones or reimbursement for cell-phone use that is not primarily business related, as such arrangements are generally taxable.

Details are in the memo and in Notice 2011-72, posted today on IRS.gov.

NSA Executive Vice President Named to Top 100 Most Influential People in Accounting

Submitted by NSA

Alexandria, VA, September 20, 2011 – John Ams, Executive Vice President of the National Society of Accountants (NSA) for more than a decade, was named to the 2011 Accounting Today magazine list of the “Top 100 Most Influential People” in the accounting profession.

As the NSA chief staff officer, Ams played a critical role in guiding the Internal Revenue Service (IRS) as it implements its new tax preparer registration program. He represented the interests of the accounting profession while supporting standards that protect taxpayers.

“We are thrilled to see John Ams recognized with this honor,” says NSA President Sharon E. Cook, EA, ABA, ATA, ATP, ARA. “His leadership this past year has been remarkable. He helped the IRS understand the demonstrated proficiency that credentialed tax preparers already provide to individuals and small businesses, while supporting the need to implement standards for less experienced tax preparers. As a result, the IRS has developed standards that will strengthen our profession.”

“I am truly honored to be recognized in this elite group of accounting professionals,” Ams says. “It is a testament to the hard work and diligence of NSA members in working tirelessly through our board of governors, committees, and state societies to demonstrate the proficiency and integrity of ‘Main Street’ accountants to the IRS, legislators, and the public.”

Ams was named NSA Executive Vice President in 2001. He was previously Senior Vice President of Financial Affairs for the Interstate Natural Gas Association, Director of Federal Tax Programs for the National Association of Realtors, and an attorney in the IRS National Office.

He earned his J.D. from Georgetown University Law Center in 1975 and a B.A. from Michigan State University in 1972.

For more information about NSA, visit www.nsacct.org.

NSA Elects New Officers and Directors at 2011 Annual Meeting

Submitted by NSA

Alexandria, VA, September 8, 2011 – The National Society of Accountants (NSA) elected a slate of new officers, District Governors, and State Directors at its 66th Annual Meeting in Anchorage, AK.

The following officers were installed for 2011-2012:

- President – Sharon E. Cook, EA, ABA, ATA, ATP, ARA
- First Vice President – Harlan Rose, EA, ABA
- Second Vice President – Steven J. Hanson, CPA, EA
- Secretary-Treasurer – Brian L. Thompson, CPA

Governors for NSA Districts I, III, and XI were elected for two-year terms ending in 2012.

Elected to first terms as governors were:

- William R. Silzer, ABA, ATP (District III)
- Brian Iwata, CPA (District XI).

Re-elected to second terms as governors were:

- Jerome V. Sweeney, II, CPA, JD, ABA, ATA, ATP (District I)
- Durette D. Hauser, EA, ATA, ABA, ATP (District V)
- Eric R. Hansen, ATP (District VII)
- Joyce Funkhouser-Lingelbach, EA, ATA, ATP, ARA, LTC (District IX).

All these governors sit on the NSA Board of Governors.

State Directors stood for election and re-election in Districts II, IV, VI, VIII, and X.

Elected to first terms as State Directors were:

- Sharron Cirillo, LPA, ABA, ATP (DE – District II)
- Gerald Brenneman, CPA (PA – District II)
- Bradley S. Crain, CPA (AR – District VIII)
- Joanne M. Elsen, CPA, ATA, ATP (AZ – District X)
- Morris H. Miyabara, EA, ATA (CA – District X)

Re-elected for second terms as State Directors were:

- Joe Mesquita, PA, ATA, ATP (NJ – District II)
- James Alfred Johnson (NY – District II)
- Maria T. Maiz (PR – District II)
- Lawrence A. Fischer, CPA, ABA, ATA, ATP (FL – District IV)
- Michael P. Salazar, CPA, EA, ABA (GA – District IV)
- Curtis Banks Lee, Jr., ATA, ATP (NC – District IV)
- Joseph Sanford Cone, ABA, ATA, ATP, AP (SC – District IV)
- Cynthia L. Hunt, EA, ATA (AL – District VI)
- Pamela C. Stamps, CPA (MS – District VI)
- Debra J. Cope, CPA, ATA, ATP (TN – District VI)
- Dexter James Duhon, CPA, EA (LA – District VIII)
- Mae S. Yee, CPA (NM – District VIII)
- Kellie Wright (OK – District VIII)
- Richard Staley, EA, ATA, ATP (TX – District VIII)

For more information about NSA, visit www.nsacct.org.

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214 N Main St.
River Falls, WI 54022
Tel 715.426.1750

nancy@hub70.com
www.hub70.com

NSA Honors Award Winners at 66th Annual Meeting

Submitted by NSA

Alexandria, VA, September 15, 2011 – Accounting professionals who have made strong contributions to the accounting profession were honored at the recent National Society of Accountants (NSA) 66th Annual Meeting in Anchorage, Alaska. Several NSA Affiliated State Organizations (ASOs) were also presented with major awards.

Accountant of the Year – This award was presented to Paul V. Thompson, EA, ABA, ATA, ARA, of Alexandria, VA. The award is given to an individual member in recognition of outstanding achievement and service to NSA, the accounting and tax profession, the state society, and the community.

Thompson has been a speaker on tax and accounting issues and is currently Chair of NSA Federal Taxation Committee. He has participated in meetings with the IRS in Washington, DC to discuss tax issues affecting small businesses and individuals. He recently participated on the IRS Advanced Circular 230 Ethics Panel at an IRS Tax Forum and frequently testifies before the IRS representing NSA members, taxpayers, and tax preparers.

Distinguished Service Award – This award was presented to Curtis Banks Lee Jr., ATA, ATP, of Raleigh, NC, in recognition of his significant and exemplary contributions for the betterment of NSA and its membership as well as the accounting profession. The Distinguished Service Award recognizes continuous service, loyalty, and dedication to NSA. He was just re-elected to a second one-year term as Administrative Chair of the NSA Right to Practice Committee, which is responsible for accounting standards, federal taxation, and state regulation and oversight.

Norma Kraus State Director Award – This award went to Christine Freeland, CPA, ABA, ARA, CFP of Chandler, AZ. It recognizes an outstanding state director for excellence in carrying out the many duties of a state director, including leading their state society, recruiting members, promoting seminars, and serving as a liaison between NSA and their state society.

Affiliated State Organization (ASO) of the Year – The Oregon Association of Independent Accountants won this award. This special award was created in 2000 to honor the overall achievements of an ASO and its work in promoting and implementing NSA programs, including membership recruitment, member services, seminar and education sponsorship, legislative activity, and financial stability.

Keith Billings Memorial Award – This award was presented to two outstanding ASO publications, including The Free State Accountant, published by Maryland Society of Accountants, and The Kansas Public Accountant, published by Public Accountants Association of Kansas. They are judged according to the importance of topics, coverage of activities, timeliness of articles, format, and overall appearance.

National Editorial Award – Recognition for this award included two individuals who were honored in separate categories. Gloria Juhl Raney was honored for Best Original Article for her story, “Ethics, Mountain Climbing & Fishing in the Gulf,” which appeared in the September 2010 issue of The Kansas Public Accountant. John E. Iacono, CPA, of Iacono and Iacono, Inc., received the award for Best Series of Articles for his series of stories about “Ethics and Ethical Behavior,” which appeared in the Minnesota Association of Public Accountants newsletter, The MAPAN.

Tax Talker of the Year Award – The NSA “Tax Talker” bulletin board is a tremendous resource for tax professionals and has attracted more than 1,000 participants. Of all the contributors, one person has posted over 3,818 responses since 2006, often citing the Internal Revenue Code section that applies to a question and delivering targeted answers, and deferring to others when they have answers that may be more on point. This award went to that person, William Delaney, EA, ATA of Westwood, MA.

NSA Honors Award Winners at 66th Annual Meeting

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Charles W. McAllister Award – This award was presented to ASOs in four categories honoring them for the highest net increase in NSA membership during the past year. For Division I (fewer than 100 members), the award went to the Mississippi and South Dakota; for Division II (100-250 members), it went to Iowa; for Division III (250-500 members), the award went to Florida, and for Division IV (500 members or more), the award went to California.

Best ASO Website – This award was presented to ASOs in two categories. For Division I (fewer than 300 members), the award went to the Arkansas Society of Accountants, and for Division II (300 or more members), the award went to the Washington Association of Accountants.

For more information about NSA, visit www.nsaacct.org.

ACAT Elects New Officers and Directors

Submitted by ACAT

WASHINGTON, DC, September 21, 2011 – The Accreditation Council for Accountancy and Taxation (ACAT) elected several new officers and directors in August 2011.

Wanda Goodson, CPA, ABA, ATA of Goodson Accounting & Tax Services in Dawsonville, GA was elected President. Roy Frick, EA, ABA, ATA, ARA, LPA of Frick Accountants Ltd. in Ocean City, MD was elected to Vice President. Donald G. Yoder, LPA, EA, ABA, ATA of Bontrager Tax, Accounting & Consulting in Kalona, IA was re-elected as Secretary/Treasurer for a second year.

Two new members elected to the ACAT Board of Directors include:

- Harlan D. Rose, EA, ABA of Data Flow Corp. in Marshfield, WI
- Sharron M. Cirillo, LPA, ABA, ATP of SC Associates in Middletown, DE

The Public Director elected to the ACAT Board of Directors is Peter M. Berkery Jr., CFP of Oxford University Press

Three additional Directors continue their terms, including:

- Past President, Daniel E. Setters, EA, ABA, ATA, ATP, ARA of Accounting plus Tax Solutions, Inc. in Champaign, IL
- Carla Rich, DPA, CPA, ABA of Pensacola Junior College in Pensacola, FL
- Michael D. Kinkade of Cossatot Community College of the University of Arkansas in Nashville, AR.

ACAT is an independent accrediting and monitoring organization affiliated with the National Society of Accountants. ACAT accredits professionals in independent practice who have demonstrated measurable knowledge of the principles, practices, and ethical standards of accounting, taxation, information technology and related financial services. For more information, visit www.acatcredentials.org or call 888-289-7763.

New Members

Stephen Bohler, CPA Aurora , IL
 Ryan Pierce, CPA Ashland , WI
 Brian Fridl, CPA New Berlin , WI
 Mary Frost, CPA Roselle , IL
 Judith Cobb, EA La Crosse , WI
 Angela Koput, Waukesha , WI
 Christopher Hoglund Tomahawk, WI
 Terri LeMahieu, EA Sheboygan , WI

Sandra Burrus, CPA Verona , WI
 Lora Epping, CPA Gurnee , IL
 Robert Porter, CPA Madison , WI
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 Justin Johnson, CPA Madison , WI
 Janet Renfert, CPA Madison , WI
 Mark Krebsbach, CPA Madison , WI
 Erich Palecek, CPA Madison , WI

If any of these new members should not be granted membership to the WAA please submit your objections to the Executive Director.

