

August 11, 2023



NMSEA HAPPENINGS

NEW MEXICO SOCIETY OF ENROLLED AGENTS, INC.
 P.O. BOX 30974
 ALBUQUERQUE, NM 87190-0974
 WEBSITE: NMSEA.NET
 E-MAIL: NMSEA2020@GMAIL.COM

President's Letter

Future NMSEA Monthly Meetings & Topics

Educational Opportunities—NAEA & NMTRD

Reminder: Bring School Supplies or Money Donations for APS Title 1 to August Monthly Meeting or NMSEA Shred Fest (Aug 26) (see pg 3)

Next NAEA Town Hall Meetings on Bylaw Changes, 9-14-23 at 2pm (MT); 9-30-23 at 10am (MT) & 12-11-23 at 2 pm (MT). Register at:

<https://www.naea.org/naea-governance-changes-2023/>

NMSEA October conference Oct 25-26. Social event at Restoration Pizza at 6 PM on Oct 24

Attachment 1: Official Minutes of the NMSEA July 2023 Monthly Meeting

Attachment 2: 2023 NMSEA Pat Jenkins Memorial Shred Fest flyer

Attachment 3: Quickfinder Order Form

Attachment 4: Pacific Northwest Action Wednesday (PNWAW) IMRS Call minutes for July 19 2023

Attachment 5: Town-Hall-Presentation-June-14-2023 (See page 5)

Attachment 6: Rusvelina Escalante, NMTRD, response to Anita Lovato, NMSEA, question about amending NM tax returns because of the ERC refunds that some taxpayers may have received.

NMSEA
Board:

PRESIDENT: Sandra Weidner, EA, ABA, NTPI Fellow VP: Lynne Shupp, EA
 SECRETARY: vacant TREASURER: Therese Francis, EA, PhD
 DIRECTORS-AT-LARGE: John Niemi, EA, MACCT; Keri Cardona, EA; and Andy Rogers, EA
 PAST PRESIDENT: Peter Wanco, EA, NTPI Fellow, MS Taxation, MBA
NMSEA dedicated phone number (505) 877-1598 & FAX (505) 298-2191

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NEW MEXICO SOCIETY OF ENROLLED AGENTS, INC.
 PO BOX 30974
 ALBUQUERQUE, NM 87190-0974
 WEBSITE: NMSEA.NET
 E-MAIL: NMSEA2020@GMAIL.COM

It's a Great Day to be an EA

First, I want to thank everyone for their vote, and congratulate the other board members: Lynne Shupp, VP; Therese Francis, Treasurer; Directors at Large: Keri Cardona, John Niemi, Andrew Rogers, and of course Peter Wanco isn't going anywhere as Immediate Past President. We still need a secretary in case any of you wish to join our board and keep track of what we're doing!

We have some major decisions to make in the coming years. I would like to have a Town Hall Meeting with all our members toward the end of September, with a member of the National Association of Enrolled Agents to explain the changes coming to National as well as our Affiliate. Stay tuned for more information.

I do have a wish list for 2024 of course---increasing membership, restarting the Regional Practitioners' Meetings, and becoming a presence in our State Legislature.

We are heading into an exciting time! We're past the pandemic and are heading into the sunset of TCJA.

Come and join the fun!

Sandy Weidner, NMSEA President, EA, ABA, NTPI Fellow

Being an Enrolled Agent is not a job — It is a Profession!

NMSEA August Meeting:
 Aug 18, 2023 at Noon (but you can join earlier) as a Zoom meeting (see pg 6) or attend in-person at Golden Corral, 5207 San Mateo Blvd, ABQ. \$15 fee.



Presentation:
 Lynne Shupp, EA presents "Security Plans in your tax office"

NMSEA
Board:

PRESIDENT: Sandra Weidner, EA, ABA, NTPI Fellow
 SECRETARY: VP: Lynne Shupp, EA
 DIRECTORS-AT-LARGE: John Niemi, EA, MACCT; Keri Cardona, EA; and Andy Rogers, EA
 TREASURER: Therese Francis, EA, PhD
 PAST PRESIDENT: Peter Wanco, EA, NTPI Fellow, MS Taxation, MBA

NMSEA dedicated phone number (505) 877-1598 & FAX (505) 298-2191

FROM THE EDUCATION COMMITTEE:

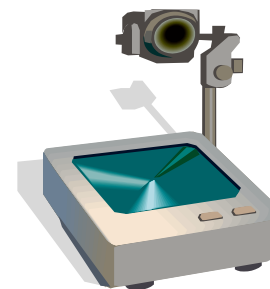
Co-Chairpersons: Lynne Shupp & Shelley Barker, Steven Stauss, Monica Hardeman, Earl Collison, and Virginia Fell

Sept 22, 2023--Family Caregiver Income - Taxable or Not Taxable? --

Monica Hardeman, EA, NTPI Fellow

Oct 20, 2023--No meeting due to NMSEA October Conference

Nov 17, 2023--Recent Court Cases - Shelley Barker, EA, NTPI Fellow



Important Dates to Note on Your Calendar

Tax pros: This summer the 2023 IRS Nationwide Tax Forum in-person format is once again coming to a city near you. General registration is set to open in March, but attendees can reserve their hotel accommodations now.

The Tax Forum locations and dates are:

San Diego - Aug. 22-24

Orlando - Aug. 29-31

For more information and to reserve your accommodations, visit the IRS Nationwide Tax Forum website at:

[IRS Nationwide Tax Forum: Welcome \(irstaxforum.com\)](https://irstaxforum.com)

October NMSEA Conference Oct 25-26, 2023 (16 CE)

PRESENTER: Laura Strombom, EA, MBA, NTPI, CSEA, All About Numbers, Stockton, CA
Topics will include:

Ethics

Farms & Ranches

Foreign Source Income

Pass-through Entities

Corporate Transparency Act

(Passive Activity Loss) PAL and At-Risk rules

IRS Updates

Location: Courtyard by Marriott, 5151 Journal Center Blvd, Albuquerque -- where we had it last year. Start time 8 AM. Social event, 6 PM, Oct 24 at nearby Restoration Pizza (right behind the hotel) at 5161 Lang Ave NE, Alb.

August 26, 2023--NMSEA Pat Jenkins Memorial Shred Fest will be held 10 am to Noon at the Faith Lutheran Church, 10000 Spain Rd, NE (same location as last year).
Flyer at attachment 3.

NMSEA 2024 Federal Update scheduled for Monday 1/8/24 and Tuesday 1/9/24 at the Courtyard by Marriott, 5151 Journal Center Blvd. Our presenter will, once again, be A.J. Reynolds. The **NMSEA 2024 NM Update** will be presented by Zoom from 9 am to Noon on Friday 1/12/24 with various NMTRD presenters.

2023-24 NMSEA BOD

President: Sandra Weidner, EA, ABA, NTPI Fellow

VP: Lynne Shupp, EA

Secretary: Vacant

Treasurer: Therese Francis, EA, PhD

**Directors-at-Large: Keri Cardona, EA; John Niemi, EA,
MACCT; Andrew Rogers, EA**

Past President: Peter Wanco, EA, NTPI Fellow, MBA



Welcome aboard to: No New Members



Don't forget to donate to the Title I program

You can either bring your school supplies and donations to the
NMSEA Shred Fest

Or

Bring them to the NMSEA August monthly meeting

Thank you!

(Suggested items include paper, 1" binders, #2 pencils, colored pencils, crayons, watercolors, notebook dividers, locks and non-perishable food items that can be used for lunch and after-school snacks including granola bars and small canned for items with easy-open lids)

NMSEA Monthly Meeting July 21, 2023



2 Virtual Attendees



25 In-Person Attendees



Anita Lovato conducted new BOD installation



President Sandy Weidner; VP Lynne Shupp; Secretary: Vacant; Treasurer Therese Francis; Directors-at-Large (increased to 3 with Bylaw change) Keri Cardona; John Niemi; and Andrew Rogers; Past President Peter Wanco



As outgoing President, Peter Wanco gave a heartfelt farewell address and distributed Certificates of Appreciation to the outgoing BOD for their support and hard work during the past two years.

Education Committee: Working on speaker topics for the October Conference.

Membership Committee: Working on Thank You gift for member renewals including fans and fly swatters possibly with logos.

The NAEA All-Affiliates Virtual Meeting on July 19 (which lasted a little over 2 hours since there were many, many questions from online participants about the NAEA reorganization options) was discussed. There are three NAEA committees working on various aspects of the proposed NAEA reorganization. Chapter vs Affiliate: Chapters are components of NAEA and function under the direction and control of NAEA. State Affiliates that choose to maintain corporate status will continue to operate as a separate organization. The affiliate would be responsible for all administrative and operational functions. NAEA dues will increase. Questions should be submitted in membership@naea.org.

Shred-Fest on Aug 26. Shelley will be asking for volunteers at the August meeting.

Anita Lovato installed the 2023-24 BOD.



Sandy Weidner & Shelley Barker presented "Remembering the correct treatment for business automobiles on the tax return"



› National Association
of Enrolled Agents

NAEA Town Hall Meeting held on June 14

Topics discussed:

At their May 19 meeting, the NAEA Board of Directors voted to put forth bylaws amendments that will remove NAEA's dual membership with state affiliates and create a state chapter model. In addition, the board also approved the removal of the 30 hours CE requirement for all NAEA members and associates. These bylaws amendments will go to the membership for a vote in the fall. Thank you to all members who attended the town hall to learn more about why these changes are being recommended and how this will impact your membership.

See Attachment 5 for handout/slides from this meeting.

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Next NAEA Town Hall Meetings on Bylaw Changes, 9-14-23 at 2pm (MT); 9-30-23 at 10am (MT) & 12-11-23 at 2 pm (MT).

Register at:

<https://www.naea.org/naea-governance-changes-2023/>

Your Zoom Meeting Invitation

NMSEA invites you to a scheduled Zoom meeting.

Topic: NMSEA Monthly Meeting

Time: Aug 18,2023 Noon (MST) but you can join earlier if you want.

To Join Zoom Meeting either click on this link

<https://us02web.zoom.us/j/81545717311?pwd=R3ZjTDZ0R0NCQkkyOHJ4Qk9PREREQT09>

or go to Zoom.us and click on the tab “Join a Meeting”

Meeting ID: **815 4571 7311**

Passcode: **876345**

Host will admit you.

One tap mobile

+13462487799,,815 4571 7311# US (Houston)

+16694449171,,815 4571 7311# US

NOTE: There is a new, unique link with Meeting ID for each monthly meeting.

This will be a **hybrid meeting** for ZOOM attendees and in-person attendees at The Golden Corral, 5207 San Mateo Blvd, ABQ.



Pacific Northwest Action Wednesday (PNWAW) **Call minutes for July 19 (attachment 4)**

Ellen Briscoe, EA, ATA is our representative. The purpose of the Action Wednesday Call for Area 6 is for the practitioner community to bring issues related to IRS functions to the attention of the IRS. Specific taxpayer issues are not addressed. If you have a problem that may need to be corrected, please bring it to Ellen's attention at: ecbtaxpro@comcast.net Next meeting scheduled for Aug 16, 2023.

Stakeholder Liaison Area	Phone	Email
Area 2 (CT, DE, MA, MD, ME, NH, NJ, NY, PA, RI, VT)	412-404-9151	CL.SL.Area.2@irs.gov <input checked="" type="checkbox"/>
Area 3 (AL, DC, IA, IL, IN, KY, MI, NC, OH, TN, VA, WV)	405-982-6807	CL.SL.Area.3@irs.gov <input checked="" type="checkbox"/>
Area 4 (AR, FL, GA, LA, MS, PR, SC, TX, and U.S. VI)	216-415-3518	CL.SL.Area.4@irs.gov <input checked="" type="checkbox"/>
Area 5 (CA, HI, ID, MT, NV, WY)	203-492-8630	CL.SL.Area.5@irs.gov <input checked="" type="checkbox"/>
Area 6 (AK, AZ, CO, KS, MN, MO, ND, NE, NM, OK, OR, SD, UT, WA, WI)	206-946-3703	CL.SL.Area.6@irs.gov <input checked="" type="checkbox"/>

Educational Opportunities



NAEA Continuing Education Portal

<https://www.pathlms.com/naea#>

Other education opportunities:

Various certificate programs: Crypto, Investments, C-Corps, etc listed on the Continuing Education Portal webpage.

Educational Opportunities



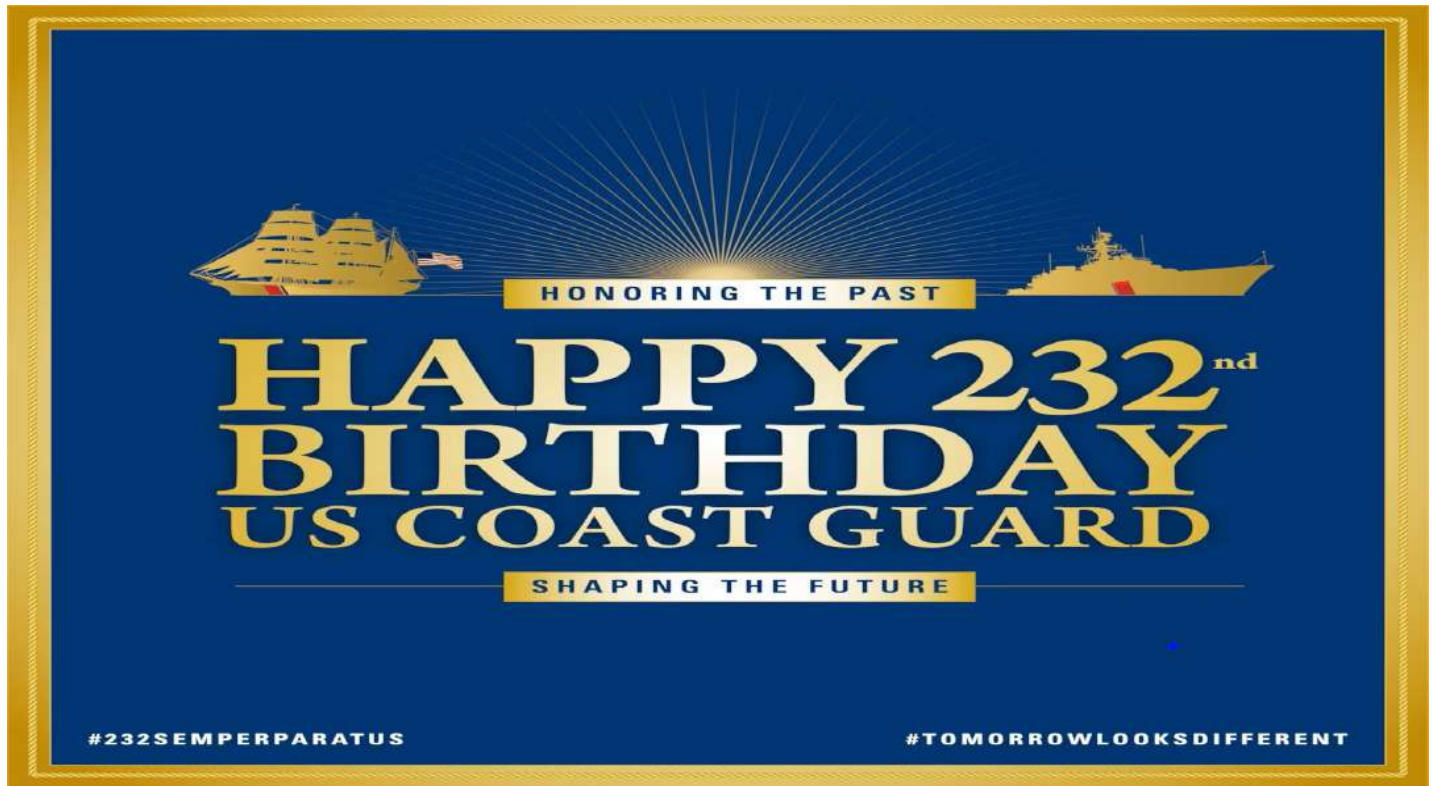
Workshops Schedule

The New Mexico Taxation and Revenue Department suspended its in-person workshops in March 2020 in response to the public health emergency. The Department resumed tax workshops for New Businesses and now New Employers in a virtual format using the Zoom online meeting platform. Participants will be able to direct their questions via New.Businesses@state.nm.us which will be posted during the presentation.

New Business Workshop

The New Business Workshop presented by NM Taxation & Revenue is a comprehensive look at the Business Tax Identification Number (BTIN) nee CRS— Gross Receipts, Withholding and Compensating Tax programs. It covers such topics as Non-Taxable Transaction Certificates, Estimated income tax payments for business owners, deductions and exemptions from Gross Receipts, special tax programs and audits. We also present e-file training.

<https://www.tax.newmexico.gov/news-alerts/workshop-schedule/>



2023 NMSEA pins and mousepads. Members get one free and only \$5 each for extras or for non-members! Sandy Weidner will be distributing them as she sees members or they can contact her if they want to buy one at: sweidner45@comcast.net



No trees were harmed in the creation of this newsletter. However, a lot of electrons were terribly inconvenienced.

To receive this newsletter, please send your e-mail address to the newsletter editor, Richard Wright, at rwright77@comcast.net (editor since July 2009)

The *NMSEA Happenings* is published by the New Mexico Society of Enrolled Agents, Inc, PO Box 30974, Albuquerque, NM 87190-0974 for the benefit of NMSEA members and affiliates. This publication is designed to provide accurate and authoritative information in regard to the subject matter covered. It is distributed with the understanding that neither the publisher nor author is engaged in rendering specific legal, tax or accounting advice or other professional services. If specific advice or other expert assistance is required, the services of a competent professional person should be sought.



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1/2 page--\$150 + GRT Full page-- \$225 + GRT
Contact Peter Wanco, NMSEA President at
pwanco1@gmail.com for approval of your ad.



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for the
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https://www.360coveragepros.com/professional-liability-insurance/tax-preparers?utm_source=website&utm_medium=cpay&utm_campaign=360-nmsea-tax-preparer-banner-ad-2023



NEW MEXICO SOCIETY OF ENROLLED AGENTS
PO BOX 39074 ALBUQUERQUE, NM 87190-1974

IT'S A GREAT DAY TO BE AN EA

Minutes of the NMSEA Monthly Meeting, July 21, 2023 live and Zoom on-line.

MEMBERS PRESENT: Peter Wanco, Sandy Weidner, Keri Cardona, Therese Francis, Shelley Barker, Virginia Fell, Sue Pules, Monica Kay O'Connor, Monica Hardeman, Troy Scott, Richard Wright, Nancy Zmarzly, Steve Stauss, Andrew Rogers, Sandy Harstad, Earl Collison, Cathy Potts, Jakeline Claridge, Barbara Padilla, John Niemi, Anita Lovato, Laurence Bernhardt.

Virtual Attendees: Sandra Westerfeld. **Virtual Guest:** Kathy Ayres.

Guest: Julie Ashner, Cheri Kimbrell.

Peter Wanco, President called meeting to order 12:03 pm

Secretary's Report: Shelley Barker moved to accept NMSEA June Minutes. Keri Cardona seconded. Motion passed.

Treasurer's Report: Nancy Zmarzly moved to accept NMSEA Treasurer's Report as presented. Virginia Fell seconded. Motion passed.

President's Report: Peter Wanco stated that this is his last meeting in his term as President and expressed his appreciation to fellow NMSEA Board members and community members for their support during his Presidency.

Team Reports:

Education: The NMSEA Conference dates are confirmed for October 25th and 26 at the Courtyard by Marriott. There will be a Reception gathering at Restoration Pizza on the 24th. However, the topic options are still being decided by the speaker. January NMSEA Conference is set for January 8th and 9th with AJ Reynolds as the speaker. NM Updates via Zoom on January 12th.

Membership: Sandy Weidner will send promotional gifts to renewing members. A NAEA All-Affiliate meeting was held with NAEA on 7/19/23 regarding the restructuring of NAEA State Chapters and Affiliate Chapters. Sandy Weidner has the presentation slides if you are interested and will provide upon request. Additional NAEA Town Hall meetings will be 9/14/23, 11/30/23 and 12/11/23. Watch for announcements and updates in the newsletters.

Unfinished Business: Shelley Barker announced Shred Fest flyers and post cards are available for members to share with their clients. Volunteers are encouraged to sign up for the August 26th Shred Fest event to be held from 10:00 am to 12:00 pm at Faith Lutheran Church on 10000 Spain NE.

Installation of elected Board Members: As a result of the recent NMSEA Board Member election, the following members are sworn into their positions at 12:35pm:

President: Sandy Weidner, EA

Vice President: Diane Lynne Shupp, EA

Treasurer: Therese Francis, EA

Director at Large: Keri Cardona, EA

Director at Large: John Niemi, EA

Director at Large: Andrew Rogers, EA

Effective immediately, Therese Francis, newly elected Treasurer, is to be added as a signee to NMSEA bank account replacing Keri Cardona.

Education Presentation: Business Vehicles presented by Shelley Barker and Sandy Weidner.

Next monthly Member meeting is August 18, 2023.

Kathy Potts motions to adjourn meeting. Therese Francis seconds.

Peter Wanco adjourned meeting at 1:59 pm.

Respectfully Submitted,

Nancy Zmarzly.

Nancy Zmarzly, Secretary



You're invited to the
Pat Jenkins Memorial

Shred Fest 2023

- Hosted by New Mexico Society of Enrolled Agents
- This is your opportunity to have your confidential documents destroyed on site, while you watch, free of charge*.
- Bring up to 50 lbs of personal documents for shredding. Staples are OK, but please remove paper clips.
- **AA Mobile Shredders** will be on location to shred your documents.
***The first 50 lbs. will be shredded absolutely FREE!** If you have more than 50 pounds of shredding, please consider making a donation.

We are proud to offer this service to support our environment, protect your identity and save a tree – all in one day.

Saturday August 26, 2023
10:00AM - Noon

LOCATION: Faith Lutheran Church
10000 Spain Rd. NE
Albuquerque, NM

We will be accepting donations of money or school supplies to help APS students through the Title I program.

Questions? Please call NMSEA (505) 877-1598
Or email nmsea2020@gmail.com





Release dates for each book are noted in the descriptions. *HOWEVER, NMSEA HAS NO CONTROL OVER WHEN THE BOOKS ARE ACTUALLY PUBLISHED OR WHEN THE BOOKS WILL BE SHIPPED.* Books will be mailed out. See order form for payment options. **The order cutoff date is September 30, 2023. Orders received after that date will incur additional shipping and handling charges.**

NMSEA will not get any rebate credit if you mail in your order using the standard Thomson Reuters website order form.

1040 Quickfinder® Handbook [Q40P] covers all aspects of preparing a 1040 return including separate tabs on Sch A & B, Sch C & F, Sch D, Sch E, Sch SE, Form 2106, Form 4797 and Form 4562. Other tabs include: Autos and Listed Property, At Risk, Tax Credits, Children, Pensions, Social Security, Estate & Financial Planning, and Government & Economy. **Scheduled release date: December 2023. Price: \$74 [3-ring binder version \$77]**

Small Business Quickfinder® Handbook [QSBP] covers all aspects of preparing returns for Partnerships, C-Corporations, S-Corporations, Fiduciaries, Gift and Estates, Payroll, LLC's, LLP's, and Exempt Organizations. Other tabs include: Depreciation, Accounting Principles, Starting a New Business, Acquisitions and Dispositions, Tax Credits and Tax Planning. **Scheduled release date: December 2023. Price: \$74 [3-ring binder version \$77]**

Premium Quickfinder® Handbook [QPEP] The new Premium Quickfinder Handbook is a handy combination of the most important 1040 and Small Business topics that you need to complete tax returns for individuals and businesses. Has 27 chapters with 26 descriptive topical tabs of information on how to prepare individual and small business returns. This Handbook includes over 500 pages of individual and small business quick reference tax information provided in source. The Premium Quickfinder Handbook has the traditional laminated cover and tabs, colored pages, tax humor, tax tables, convenient pocket insert and much more. **Scheduled release date: Dec 2023. Price: \$101 [3-ring binder version \$105]**

All States Quickfinder® Handbook [QSTP] contains a complete, concise and consistent summary of every state's instructions for filling out state individual income tax returns. Provides nonresident & part-year resident filing instructions. Each state has its own tab. 500+ pages. **Schedule release date: December 2023. Price: \$112**

Individuals--Special Tax Situations Quickfinder® Handbook [QSSP] This handbook helps preparers through the maze of unique tax rules that apply to individuals due to their occupations, their investments, or because they are going through certain life events. **Scheduled Release date: December 2023. Price: \$74**

Depreciation Quickfinder® Handbook [QDEP] The only handbook you need to deal with tax depreciation and business property issues – determining recovery periods, computing depreciation, capitalizing expenses and much more. **Scheduled release date: December 2023. Price: \$74**

Tax Planning for Individuals Quickfinder® Handbook [QIPP] Expand your practice to include income, estate and gift tax planning services to individual clients. Covers many topics including residences & vacation homes; stock, bonds & mutual funds; real estate; children & education; divorce; retirement plans; and AMT. **Scheduled release date: May 2023. Price: \$74**

Social Security and Medicare Quickfinder® Handbook [QSMP] Traditional Quickfinder *Handbook* with 18 well-labeled and easy-to-use laminated tabs with reliable and concise quick reference information on topics that range from becoming eligible for and receiving Social Security, Medicare, and Medicaid to how to receive benefits! Also includes information on insurance relevant to an aging population, including long-term care and medigap insurance. **Scheduled release date: December 2023. Price: \$74**

IRA and Retirement Plan Quickfinder® Handbook [QIRP] covers the rules for IRAs and retirement plans - eligibility, making contributions, limits on contributions and elective deferrals, covering employees, how distributions are taxed and when they are required, penalties, and selecting beneficiaries. **Scheduled release date: June 2023. Price: \$74**

Quickfinder® Annual Tax Update Handbook [Q23TP] discusses relevant new 2023 tax legislation, court cases, tax regulations and IRS pronouncements affecting individuals and small businesses. **Scheduled release date: December 2023. Price: \$74.**



QUICKFINDER ORDER FORM

Section 1 Title (Bound Version)

Total

# _____	1040 Handbook	@\$74=	\$ _____
# _____	Small Business Handbook	@\$74=	\$ _____
# _____	Premium Handbook	@\$101=	\$ _____
# _____	All States Handbook	@\$112=	\$ _____
# _____	Individuals--Special Tax Situations Handbook	@\$74=	\$ _____
# _____	Depreciation Handbook	@\$74=	\$ _____
# _____	Tax Planning for Individuals Handbook	@\$74=	\$ _____
# _____	Social Security & Medicare Handbook	@\$74=	\$ _____
# _____	IRA & Retirement Plan Handbook	@\$74=	\$ _____
# _____	Annual Tax Update Handbook	@\$74=	\$ _____

Section 2 Title (3-Ring Binder Version)

# _____	1040 Handbook	@\$77=	\$ _____
# _____	Small Business Handbook	@\$77=	\$ _____
# _____	Premium Handbook	@\$105=	\$ _____

Subtotal \$ _____

Less NMSEA 10% discount (\$ _____)

Mail book(s) to me.....(Subtotal of books ordered): _____ @ \$5 each \$ _____

Grand Total \$ _____

NAME _____

ADDRESS _____ (shipping address for mailing books)

City, State, Zip _____ (shipping address for mailing books)

PHONE _____ EMAIL _____

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CREDIT CARD ORDERS: PLEASE CHARGE MY: _____ Mastercard _____ Visa

CARD No _____ Exp Date _____/_____/_____

SIGNATURE _____ Security Code (CVV): _____

July 19, 2023

Pacific Northwest Action Wednesday IMRS Call

Virtual Meeting via MS Teams

Time: 10:00 am –11:00 am (PDT)

Attendees:

Internal Revenue Service

- John Blakeman, Stakeholder Liaison
- Mercean Lam, Stakeholder Liaison
- Lisa Novack, Stakeholder Liaison
- David Higgins, Collection [on Detail to Stakeholder Liaison]
- Lelah Martinez, Stakeholder Liaison
- Kristen Hoiby, Stakeholder Liaison
- Melissa Chapman, TAS Arizona

Practitioner Representatives

- Jeremy Saladino, WA
- Laurie Brock, TAP Oregon, prev.
- Jim Heatherington, OKCPA
- Steve Stauss, NM
- Teresa Moore, WY
- David Freeland, AAATP
- Daniel Stearns, ORSEA
- Robin Smith, WSTC
- Steven Fox-Middleton, WA
- Judy K Hanson, WSTC President
- Barb Haluschak, WSTC
- Lisa Rogers, AKSCPA
- Ami Oppe, AKSCPA
- Elliot Gidan, CO
- Shawn Mattingly, WAATP
- Kate Grubb, WSSEA
- Larry Hess, NMSCPA
- James Adelman, NAEA, OSEA
- Doug Henne, OSCPA
- Barbara Culver, WSSEA
- Dale Marino, OATC
- Ellen Briscoe, NMSEA, NATP
- Katrina Anderson, OSCPA
- Kristen Keats, OSCPA
- Jaye Tritz, AZ NATP
- John Burke, OATC
- Nina Tross, NSTP
- Harriet Strothers, OSCPA
- Steven Hall,
- Harriet Strothers, OSCPA
- John Baumer, ASCPA

- Mark Neumeister,
- Melissa Burr, OSCP
- Michael Davidson, ORSEA
- Benita Mairs, WAATP, WSTC
- Edwin del Carpio, WA
- Barbara Culver, WSSEA
- Stephan King, ASCPA
- Vera Likhonin, STA, WA
- James Adelman, OK
- Paula Moore, AK Bar
- Krish Perinkulam, AzSEA

Meeting Summary

Mailings to taxpayers in disaster declaration areas:

We are mailing letters to taxpayers in disaster localities to let them know they have additional time to file and pay taxes. For details on this, practitioners can go to: [IRS sends special mailing to taxpayers in certain disaster areas](#).

The insert in this mailing will bring you to the [irs.gov](#) webpage titled "Tax Relief in Disaster Situations" in the IRS newsroom. If you have clients in these localities, please make sure their address of record is up to date. Notices are set to be coming out right around now [mid July].

New scam alert:

There's a new scam out there right now and it comes in the form of a cardboard mailer...kinda looks like it came from one of the private delivery services, and it falsely tells of unclaimed refunds. In reality, it just wants personal information, even going so far as to ask for photos of drivers licenses...so be on the lookout!! The link below gives additional information.

[IRS, Security Summit partners warn taxpayers of new scam; unusual delivery service mailing tries to trick people into sending photos, bank account information](#)

Also, this is a special week:

The Internal Revenue Service joins its [Security Summit](#) partners today to announce the start of a special summer "Protect Your Clients; Protect Yourself" campaign aimed at ensuring tax professionals stay alert against new and ongoing threats of tax-related identity theft.

The Summit coalition of the IRS, state tax agencies and the nation's tax community will start the annual summer series to raise awareness among tax professionals about the importance of maintaining strong security. The series will run for five consecutive weeks each Tuesday, coinciding with the start of the IRS [Nationwide Tax Forums](#) today in New Orleans. The news release series and the summer Tax Forums will provide important information to help protect sensitive taxpayer data that tax professionals hold while also protecting their business from identity thieves.

By taking some basic security steps, tax pros can help protect themselves against the relentless efforts of identity thieves. This summer's effort focuses on a reminder for tax pros to focus on fundamentals and to watch out for emerging vulnerabilities.

Taxpayer Advocate Midyear Report:

Twice each year the Taxpayer Advocate provides a report to congress on the performance of the IRS with recommendations; an Annual Report delivered in January, and an Objectives Report for the coming year delivered in June. The NTA delivered the midyear report June 21st.

Some highlights:

1. Taxpayer experience is improving! - return processing & calls are improving dramatically from last year.
2. Inflation Reduction Act & Service Objectives- This details some of the projects that the IRS has developed to implement the new legislation.
3. TAS Objectives for 2024 - the report details focus areas for 2024. For the full report see the TAS website.

To see the full details of the 2024 Objectives Report see the following link: [2024 Objectives Report to Congress - Taxpayer Advocate Service \(irs.gov\)](#)

Employee Retention Credit Webinar:

The Employee Retention Credit is on July 25 starting at 1 pm CT and tax pros can earn up to 2 Continuing Education credits in the Category of Federal Tax:

This free webinar will cover:

An overview of the Employee Retention Credit (ERC)

- Key Areas of ERC Compliance
- Characteristics of Potential ERC Fraud
- Ways to Report Potential ERC Fraud & Steer Your Clients Away from It
- Plus, a live Q & A
- Certificates of completion are being offered.

To register for the webinar please see the following link:

[Webinars for Tax Practitioners | Internal Revenue Service \(irs.gov\)](#)

The link to the [Video Portal](#) is on the registration page too, and you can go there to view archived webinars that we have recorded for your viewing convenience. Please remember, that CE is not offered for viewing archived webinars.

Issues, Questions and Concerns:

ISSUE: Lisa Rogers and several others continue to have concerns with the handling of decedent returns and refunds. Currently, there is an issue where multiple returns had to be sent in, but they were not processed together. A common problem, actually. In fact, one practitioner commented that decedent returns, and associated issues are significantly more difficult to wade through than any others. Having to submit Form 56 multiple times for same taxpayer, same with Form 1310, having form 1310 requested when it's not relevant, having refund amounts posted to later year AFTER decedents death...just odd stuff...makes people think the processing of these returns is haphazard. The consensus seems to be that we need a dedicated department that deals with nothing but decedent returns and issues, and they need to be reachable with specific account questions.

RESPONSE: We do understand and share your frustration. There are multiple issues to address here, and we are in the process of solidifying and presenting these issues to the relevant stakeholders.

Q: We have an issue with a client where it appears client's SSN has somehow been reassociated with her ex-husband's SSN and IRS is sending notices?

A: We are not saying this did happen, but this *can happen*, when an ex-spouse fraudulently files a joint return, and however the situation arose it sounds like an 'Innocent Spouse' situation. Here is the link with additional information on how to proceed: [Innocent Spouse Relief | Internal Revenue Service \(irs.gov\)](#)

Q and comments: Nina Tross commented that she used the Document Upload Tool for the first time, and had some recommendations: it would be nice to have confirmation of receipt, and the file size is quite small.

A: We understand the Upload Tool's limitations, and we do plan to add additional functionality as time goes by.

Comment: Melissa Chapman, AZ TAS, said at last check there were upwards of 400,000 unprocessed F941s.

Stephan King said that he has also had significant delay in processing amended returns sent in as a result of changes under the CARES act that regulated losses.

Q: Sometimes the 1040 account transcripts show that a return was received, what withholdings have been posted, the TC 150 code has a \$0.00 balance and there's no balance due for the module. Was the return processed? Has the tax been assessed? What is the CSED in these cases?

A: We are looking into these and will try to have an answer at next meeting

Q: Regarding the Online Account where there is a balance due for multiple tax periods: Is there a breakdown of the liability by period? For how many periods are account transcripts available? For how many periods are wage and income transcripts available?

These are important in determining what course of action is required to address and resolve a case where there are multiple non-filed periods and there have been SFR assessments.

A: We are looking into these and will try to have an answer at the next meeting.


Next Scheduled Meeting, Wednesday August 16, 2023



NAEA Town Hall

June 14, 2023

1



MISSION

To empower enrolled agents everywhere.


VISION

To build a dynamic and diverse collaborative community of sought-after tax professionals who make a difference in the lives of taxpayers.

CORE VALUES

- **Collaborative Community** – Work together to achieve positive outcomes for our members and the EA profession.
- **Equity and Inclusion** – Ensure fair and impartial processes and programs where everyone feels a sense of belonging.
- **Expertise** – Contribute to the advancement of the EA profession as subject matter experts, volunteers, and advocates of NAEA.
- **Integrity and Ethics** – Demonstrate strong principles, professionalism, and honesty.

2



Strategic Plan: 3-year core focus areas

- **Members:** Strengthen services to support members and aid them in their professional journey.
- **Governance:** Examine and modify the governance model/structure for inclusion, collaboration, and transparency.
- **Advocacy:** Be the leading voice with governing bodies to address member challenges and affect change.

3

NAEA Strategic Plan: Goals and Priorities for FY24

Membership Growth and Engagement

- Remove barriers to entry with component structure and governance changes
- Continued expansion of benefits and services
- Strategic partnerships
- Services for international EAs
- Creation of special interest groups
- Improve the volunteer experience and member recognition

4

The EA Profession

IRS Active EAs

- 65,546
- 18.4% reside in California
- 3,856 are outside the US; the majority are in India
- Average pass rate for the SEE is 74.3% (according to www.ipasseaexam.com)

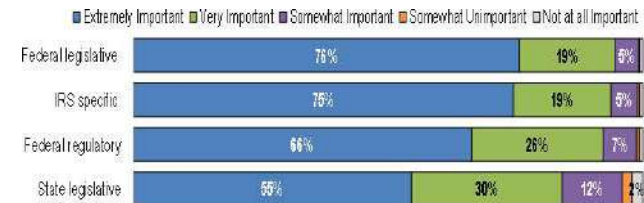
NAEA Membership

- 8,200 are NAEA members
- 1,432 reside in California
- Approximately 30 are outside the US

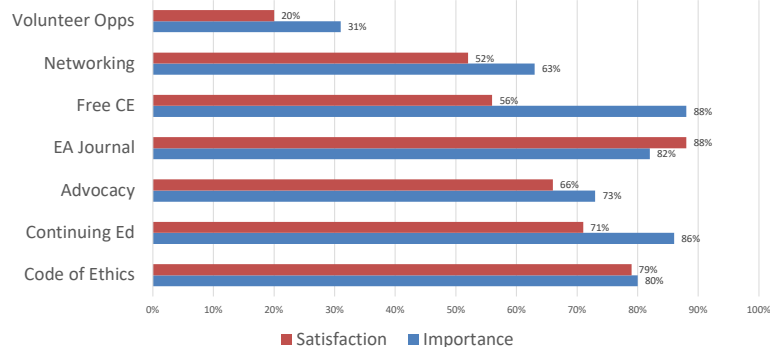
Only 12% of
Enrolled Agents
are NAEA
Members

2021 Member Survey

Importance of Levels of NAEA Advocacy on Behalf of EAs, Current Members

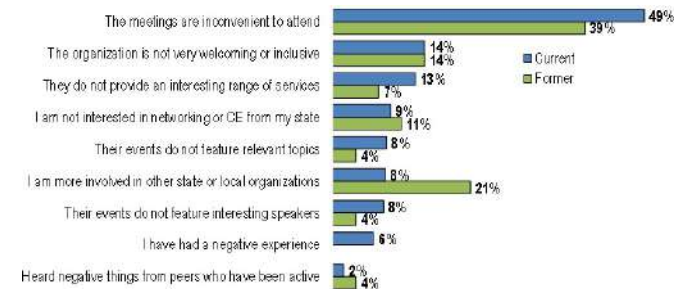


Importance vs. Satisfaction - Services



2021 Member Survey

Reasons for Being Relatively Inactive in Primary State Affiliate



Component Structure Task Force

We strive to create an NAEA structure such that all members receive more services, more efficiently, and with more engagement than the current structure can deliver. NAEA's Board of Directors created the Component Structure Task Force in 2022 to:

- Identify structural or governance issues contributing to membership losses.
- Identify potential barriers to entry and membership retention risks.
- Explore and recommend potential governance models to encourage membership growth and improve member service and engagement
- Find ways to serve members in unaffiliated states or foreign countries.

9

Enhancing NAEA's Member Service Through a Modified Engagement and Governance Model

Component Structure Task Force Recommendations:

- Eliminate the 30-hour CE requirement for membership
- Remove the dual membership requirement
- Create a chapter structure and special interest groups

10

Eliminate the 30-hour CE requirement

This is a barrier to entry for new or aspiring enrolled agents. There is no market awareness of the additional CE.

All Enrolled Agent members will still be required to get their IRS-required continued education to maintain their enrolled agent license.

11

Eliminate the Dual Membership Requirement

People want choices and options that best meet their needs.

They don't want to pay for something that is not providing value or is not of interest to them.

This allows members to choose to belong to NAEA, a state affiliate, or both, based on what is important to them.

12

What is a chapter?

A chapter would be a component of NAEA and would operate under NAEA corporate governance.

NAEA would provide all operational, administrative, and support services so state/local efforts could be focused on member engagement and member services.

Committees, programming, and engagement would be led by chapter volunteers and supported by NAEA.

The chapter would not need to maintain IRS CE approval, a web site, a database, marketing/communications software, or be required to file tax returns.

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How does this affect the state affiliates?

A state affiliate that chooses to maintain its corporate status will continue to operate as a separate organization.

The affiliate would be responsible for all administrative and operational functions.

NAEA and the state affiliates will work together to support advocacy on state-level issues, EA awareness, and other strategic initiatives.

NAEA and the state affiliates could collaborate on membership initiatives and local event promotion.

14

What is a special interest group?

Groups that are formed around a specific topic or an NAEA or professional initiative

This could be virtual or geographic-based, depending on the topic and members involved

15

Financial FAQs

How will this impact member dues?

If a member resides in a state with an affiliate, they will have separate dues for state and NAEA membership. They will join and renew with each entity separately.

If a member resides in a state with a chapter, then they would pay dues to NAEA. There will not be separate chapter dues.

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Financial FAQs

If a state affiliate becomes a chapter and donates the saved funds to NAEA, will those funds be earmarked for use by that state only?

Yes, funds will be put into a restricted account that will be allocated to each chapter's activities.

How will a chapter pay for events and other engagement activities?

NAEA will be responsible for all contracts and payments on behalf of the chapter. Expenses for chapter events would be paid from the chapter's funds.

Financial FAQs

How will the chapter be funded?

Once the restricted funds have been used, a portion of membership dues will be shared with the chapter as part of NAEA's annual budget. This will be based on a formula that has yet to be determined. (Many other organizations allocate those funds based on the number of members that reside in the chapter. That is a possible allocation model.)

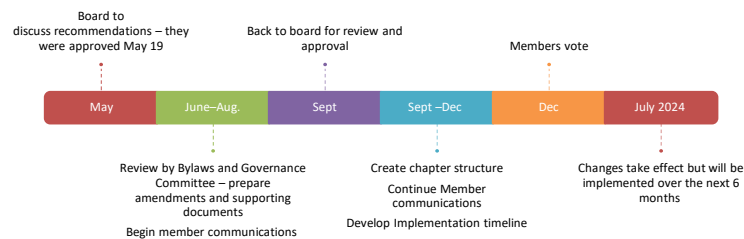
If a state affiliate becomes a chapter, then what happens to the funds in the affiliate's account?

It will be up to the board or members of each affiliate to decide what to do with the funds, depending upon what is required in their bylaws.

17

18

Bylaws Amendments - Timeline



What's next, if approved?

NAEA will work with every state affiliate to set up new or revised structure

- Some state affiliates will remain independent entities – membership will be separate from NAEA
- Some states will become chapters – one membership and one dues amount

A collaborative relationship with all state organizations remains the goal!

19

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Upcoming Meetings

Annual Meeting
July 31 at 7:00 p.m. Eastern
Live at Tax Summit or Virtual

Virtual Town Halls
Sept 14 at 4 p.m. Eastern
Nov. 30 at 12 p.m. Eastern
Dec. 11 at 4 p.m. Eastern

Board Meeting
Sept. 22 at 12 p.m. Eastern

Questions?

Email:
membership@naea.org

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Office
1730 Rhode Island Avenue, NW, Suite 400
Washington, DC 20036, United States

Telephone
(202) 822-6232

Email
info@naea.org

23

Subject: response from Rusvelina Escalante

From: "SHELLEY BARKER" <sbarkertax@comcast.net>

Sent: 8/9/2023 4:06:10 PM

To: "rwright77@comcast.net" <rwright77@comcast.net>; "Anita Lovato" <empireaccounting@qwestoffice.net>;

Richard,

Anita Lovato asked a question about amending NM tax returns because of the ERC refunds that some taxpayers may have received.

Yes, NM amended returns will probably be required and taxes due.

Shelley

*Shelley Barker, EA
Barker & Associates
505-298-1744 (office)*

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I

----- Original Message -----

From: Anita Lovato <empireaccounting@qwestoffice.net>

To: 'SHELLEY BARKER' <sbarkertax@comcast.net>

Date: 08/09/2023 2:12 PM MDT

Subject: FW: [EXTERNAL]

Shelley

I don't know if this is something other members are interested in.

I don't think a lot of them did the ERC filing.

Anita

From: Office, Policy, TAX

Sent: Wednesday, August 09, 2023 1:37 PM

To: Anita Lovato <empireaccounting@qwestoffice.net>; Escalante, Rusvelina, TAX
<Rusvelina.Escalante@tax.nm.gov>

Subject: Re: [EXTERNAL]

Anita:

Thank you for that additional information. Based on the information that you have provided, there has been no statutory change to allow for relief for this specific change.

If you are amending the federal returns you will most likely need to amend the state returns. There will be penalty and interest if any additional tax is due.

I would recommend paying the tax and interest that is due once the return is filed. You could then, if you feel you are eligible under our nonnegligence regulation below ask for an abatement of the associated penalty.

3.1.11.11 -INDICATIONS OF NONNEGLIGENCE The following situations may indicate that a taxpayer has not been negligent or in disregard of rules and regulations and the secretary will consider these circumstances in deciding whether to assess civil penalty as provided by Section 7-1-69 NMSA 1978, or whether to abate assessed civil penalty as provided by Section 7-1-28 NMSA 1978: A. the taxpayer proves the taxpayer was affirmatively misled by a department employee; B. the taxpayer, disabled because of injury or prolonged illness, demonstrates the inability to prepare a return and make payment and was unable to procure the services of another person to prepare a return because of the injury or illness; C. the taxpayer shows that physical damage to the taxpayer's records or place of business caused a delay in filing a return or making payment of tax; D. the taxpayer proves that the failure to pay tax or to file a return was caused by reasonable reliance on the advice of competent tax counsel or accountant as to the taxpayer's liability after full disclosure of all relevant facts; failure to make a timely filing of a tax return, however, is not excused by the taxpayer's reliance on an agent; E. a taxpayer, within twelve months of the filing of a return by the original due date or by the extended due date and without action of the secretary or delegate, files an amended return reflecting tax due or additional tax due and full payment of any tax due accompanies the amended return; F. with regard to income tax returns only, the internal revenue service abates federal penalty originally assessed for the same or similar reason as the New Mexico penalty. If the taxpayer, however, without requesting and receiving an extension of time in which to file under the provisions of Subsection 7-1-13E NMSA 1978, has failed to timely file and pay additional income tax due within the time required in Subsection 7-1-13C NMSA 1978, the penalty will be assessed; G.

with regard to oil and gas tax returns only, the taxpayer receives final approval from the appropriate government agency of the taxpayer's participation in production from a state or federal property and pays all oil and gas taxes due on production from the property attributable to the taxpayer no later than the twenty-fifth day of the second month following the month in which the approval is received; or H. with regard to an out-of-state business when a good faith doubt exists as to whether the taxpayer has established nexus with New Mexico and whether the state has jurisdiction over the taxpayer and its transactions into New Mexico for current or prior reporting periods, the business volunteers to enter into an agreement with the department to register, report and pay gross receipts tax, corporate income tax or franchise tax or to collect and remit compensating tax as an agent under the provisions of Section 7-9-10 NMSA 1978. [11/5/85, 1/4/88, 5/24/90, 9/20/93, 2/9/95, 3/15/96, 4/15/98; 3.1.11.11 NMAC - Rn & A, 3 NMAC 1.11.11, 1/15/01]

Regards,

Bobbie M.

Tax Information and Policy Office

New Mexico Taxation and Revenue Department

The foregoing is an informal analysis of the facts presented in your email. Please be advised that this email does not constitute a ruling issued pursuant to NMSA 1978, Section 9-11-6.2, and does not bind the Department in any way in the future.

Please sign- up for the taxpayer notification system here: <https://www.tax.newmexico.gov/nm-taxation-revenue-department-notification-service/> . When you sign up for the taxpayer notification system you will receive press releases, notices on updated publications, and much more.

From: Anita Lovato <empireaccounting@qwestoffice.net>

Sent: Wednesday, August 9, 2023 11:36 AM

To: Office, Policy, TAX <policy.office@tax.nm.gov>

Subject: RE: [EXTERNAL]

Rusvelina:

The ERC was a federal income tax issue.

For employers to get refunds back on 2020 and 2021 tax years.

It is based on the loss of income in those years and based on FICA payroll taxes for quarters in 2020 and 2021.

If they qualify they get a refund back of taxes and also some interest income.

The interest income is taxable in the year they receive the refund (which is 2023 for all I have seen) some have not received their refund yet.

The refund based on payroll is taxable, but the IRS says "amend the tax years the payroll was originally deducted.

You will pay income tax on the refunds , but we will not charge interest and penalty on the amt. due.

I am pretty sure NM will also tax the refunds on the amended 2020 and 2021 returns, but will they also charge interest/penalty

Anita

I will see what I can get on the federal

From: Office, Policy, TAX

Sent: Wednesday, August 09, 2023 8:20 AM

To: empireaccounting@qwestoffice.net

Cc: Escalante, Rusvelina, TAX <Rusvelina.Escalante@tax.nm.gov>

Subject: Re: [EXTERNAL]

Anita Lovato:

In your email you did not specify what tax program, however, based on the use of 2020 and 2021 I am assuming that you mean income taxes?

If yes, there was no legislation to allow this for the purposes of New Mexico income taxes. If you can point me to the federal determination on this I would be happy to take a look at it to see if based on the language it would apply to New Mexico or not. Our state is a rolling conformity state, but that does not mean that every extension or relief allowed at the federal level is allowed at the state level. Certain parameters and statutory references have to be in place for it to apply.

Regards,

Bobbie M.

Tax Information and Policy Office

New Mexico Taxation and Revenue Department

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From: Escalante, Rusvelina, TAX <Rusvelina.Escalante@tax.nm.gov>

Sent: Tuesday, August 8, 2023 4:14 PM

To:

Subject: FW: [EXTERNAL]

Hi Policy and Robin,

Would you be able to assist me with the questions below?

Rusvelina Escalante

Tax Practitioner Liaison

New Mexico Taxation & Revenue

10500 Copper Ave NE Suite C

Albuquerque, NM 87123

Direct line:(505)469-5681

Fax:505-841-6417

Office Hours: Tuesday-Thursday 7:00 am – 5:30 pm, Friday 7:00am – 3:30 pm

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From: Anita Lovato <empireaccounting@qwestoffice.net>
Sent: Tuesday, August 8, 2023 12:48 PM
To: Escalante, Rusvelina, TAX <Rusvelina.Escalante@tax.nm.gov>
Subject: RE: [EXTERNAL]

Wow

Thank you .

I do have another issue I was wondering if Tax and Rev has decided on.

Federal govt is giving back refunds for ERC EMPLOYEE RETAINED CREDIT to help businesses. It affects wages paid in some quarters in 2020 and 2021.

They refund Tax and credits and some interest.

Catch is you have to amend the years you are receiving the refund for, 2020 and 2021.

So taxpayers owe tax on the refunds.

My question is.

IRS says "We will not charge penalty and interest on the taxes owed on the amended return"

New Mexico will get an amended return based on the amended federal return. Is New Mexico going to follow the IRS and not charge penalty and interest?

Anita
