

November 10, 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

Next NAEA Town Hall Meetings on Bylaw Changes, 11-30-23 at 10am (MT)

Register at:

[https://us02web.zoom.us/webinar/register/WN\\_fscnoNjNRne6s13i49wCmQ#/registration](https://us02web.zoom.us/webinar/register/WN_fscnoNjNRne6s13i49wCmQ#/registration)

& 12-11-23 at 2 pm (MT). Register at:

[https://us02web.zoom.us/webinar/register/WN\\_hTJdFXOERJiya4Bzv1-5Dw#/registration](https://us02web.zoom.us/webinar/register/WN_hTJdFXOERJiya4Bzv1-5Dw#/registration)

**IMPORTANT!!!** Ballots for voting on NAEA reorganization and Bylaw changes (Attachment 4) and NAEA BOD for 2024-25 term election (Attachment 6) will be mailed to NMSEA members by December 1 and must be returned by December 15.

**REMINDERS:** Members must renew their PTINs before Dec 31, 2023. (page 8) & EAs with SSN ending in 7, 8, or 9 must renew by Jan 31, 2024. (page 8)

NAEA President's Message, Fall 2023 *EA Journal*, gives summary of reasons and goals of the proposed NAEA reorganization (page 3)

NMSEA Member opinion on Proposed NAEA reorganization (page 4)

**Attachment 1: No October monthly meeting minutes**

**Attachment 2: NMSCPA 2023 NM Tax Conference, Dec 13, 8am - 4:45pm**

**Attachment 3: Pacific Northwest Action Wednesday (PNWAW) IMRS Call Minutes for October 18, 2023**

**Attachment 4: Important NAEA email to all NMSEA members about upcoming vote on NAEA reorganization proposals and bylaw changes**

**Attachment 5: NMSEA 2024 Jan Federal and NM Update save the 2024 date flyer**

**Attachment 6: NAEA 2024-25 Board of Directors Elections Virtual Forum Nov. 13 | Directors and Officers (Registration Link Updated)**

NMSEA  
Board:

PRESIDENT: Sandra Weidner, EA, ABA, NTPI Fellow VP: Lynne Shupp, EA, RFC  
 SECRETARY: Pam Ferguson, EA 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**

November 10, 2023



# NMSEA HAPPENINGS

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

I am so very proud of this Society! Our Conference this year was grEAt!! We had 39 in-person and 8 joining us on Zoom! Our speakers were wonderful. The audience was engaged and interactive.

Another exciting turn of events is that we now have a Secretary to complete our Board of Directors. Pam Ferguson from Taos has volunteered to join our BOD and help brainstorm all the exciting things we have planned next year.

Our two-day Update Seminar is January 8<sup>th</sup> & 9<sup>th</sup> of 2024 (can you believe it). I hope you can join us. Start the tax season with all the latest and greatest news from Congress and the IRS with AJ Reynolds.

One more thing . . . I am on the Awards Committee for NAEA, so, if you have someone in mind to nominate, go to the NAEA Website, and see all the awards available for recognition.

Our last monthly meeting for the year is November 17<sup>th</sup>. Hope to see you there. If not, have a Wonderful Thanksgiving.

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

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

**NMSEA Nov Meeting**  
 Nov 17, 2023 at Noon (but you can join earlier) as a Zoom meeting (see pg 9) or attend in-person at Golden Corral, 5207 San Mateo Blvd, ABQ. \$15 fee.



**Presentation:**  
 Shelley Barker, EA,  
 NTPI Fellow, "Recent  
 Court Cases"

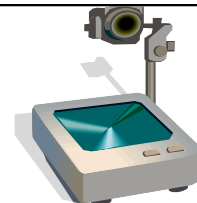
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**FROM THE EDUCATION COMMITTEE:**

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



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## **Important Dates to Note on Your Calendar**

**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.

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## **2023-24 NMSEA BOD**

**President: Sandra Weidner, EA, ABA, NTPI Fellow**

**VP: Lynne Shupp, EA, RFC**

**Secretary: Pam Ferguson, EA**

**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: None**

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**QR Code to directly access our NMSEA Website**





## President's Message--Evolving to Serve (from EA Journal Fall 2023 Vol 41 No 4)

Cynthia Leechmore, EA, President's Message, practice management, membership

In this issue, I want to talk about the state of the National Association of Enrolled Agents (NAEA) through the lens of why we exist; how the things that define us at a core level serve us now; and how they must evolve to serve us in the future.

As I have said before, my guiding star for this year is the belief that our association exists to connect, unite, empower, and serve one another as members with equity and inclusion for all:

Connection gives our association life.  
Unity gives our association relevance.  
Empowerment makes our members stronger and more successful.  
Service makes our association possible.

These components work together; defining who we are, and what we do. That said, time has changed the ways these pieces function at their highest level – service in particular.

### Reimagining Service

Once upon a time in a less frantic world, volunteering time and talent was considered a duty, and something to be sacrificed freely. Today, that sacrifice is much greater. Our world is more complex, much more expensive, and time has become a precious commodity. People are generally less willing and able to commit to long-term projects, and especially to those with no end in sight. While passion and generosity still exist, volunteerism now works best with meaningful tasks that have smaller time commitments.

We have felt this throughout our organization, especially in our affiliates. Our affiliates exist to engage the members under their care, and their leaders work hard to do so. But many of them are tired as the pool of willing leaders dwindles, and the association management requirements of today become increasingly complex. Many of our affiliates are struggling with declining or stagnant membership. A solution is needed to remove the barriers to both leadership and volunteerism, so that volunteer time is spent focused on engagement activities, and members can be members.

### Affiliates + Chapters = One NAEA

Our association is considering a bylaws modification to add a state chapter model, with the intent to relieve overburdened affiliates of the governance, legal, operational, and managerial responsibilities. The NAEA would assume those duties, and provide more support for leaders and volunteers to focus on professional development, social networking, and promoting the enrolled agent (EA) credential – the cool things. More engagement means more connection, leading to better member satisfaction and greater relevance for our profession.

As NAEA Chapters, the members would pay one set of dues. NAEA members living in unaffiliated areas would have an option to form a chapter without having to incorporate or provide governance.

Conversion to a chapter would be a choice by the affiliates and their members, with some that are high functioning choosing to keep their current structure. By adding chapters to our system, we strengthen the states seeking assistance, thus providing a more consistent membership experience throughout our organization. Affiliates and chapters. Together, we are stronger.

## NMSEA Member Opinion on proposed NAEA Reorganization

I, Andrew Rogers, EA, am a Member of the Board for New Mexico Society of Enrolled Agents. I understand there is some confusion about a proposal from NAEA. As a group, we have an opportunity to vote on the direction of our society. There are two options:

1. Remain an Affiliate of NAEA - I call this "being our own boy" in that we are a separately organized entity, friends with NAEA.
2. Change to Become a Chapter of NAEA - I call this "NAEA Chapter" not separately organized, but "under" NAEA.

NMSEA is currently an Affiliate of NAEA.

The main reason NAEA has offered this option to NMSEA (and the other Affiliates around the country), is our continued difficulty getting volunteers. You may have heard that we have been without a Secretary since our last election turnover. Current board members have volunteered be Secretary at each meeting in addition to their regular volunteer duties. By becoming an NAEA Chapter, we would not need to find board members, do our own accounting, get our own insurance policy, and manage the organization. We would have a reduced role in organizing and reporting NMSEA events - NAEA would report Continuing Education to the IRS. In short, NMSEA would need fewer volunteers to continue supporting local Enrolled Agents.

If we become an NAEA Chapter, we can still have things like our Annual Conference, but it would be administered by NAEA.

Over the years of being on EA Affiliate boards both in California and New Mexico, I have continued to hear how "we need to get some new people" both as members, and then to volunteer. As someone on the cusp of Baby Boomer and Millennial, I report that the young people are not coming to help. More and more EAs are retiring. I don't see a lot of new faces at events. When asked about new clients, many of my peers are looking for someone to take clients, rather than looking for new clients to serve. Many people have tried to solve this problem over many years and have failed. I blame changing demographics.

If you vote to remain an Affiliate of NAEA (being our own boy), I'd expect you'll be volunteering for NMSEA going forward.

As a Board Member of NMSEA, I will abide with the NNSEA's decision whichever way it goes. As an individual, I vote for NAEA Chapter status.

Andrew S Rogers, EA, NTPI Fellow  
NM Associate RE Broker #54109  
Tax Buddha  
Snail Mail:  
369 Montezuma Ave #220  
Santa Fe NM 87501  
uplink <https://www.hightail.com/u/taxbuddha>



## NMSEA 2023 October Conference 10-25-23



**8 Online Attendees**



**39 In-Person Attendees**



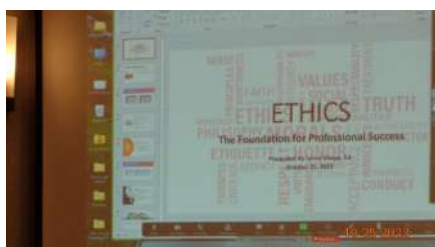
**Aztec and Anasazi Conference Rooms**



**Overhead Lighting Fixture**



**Auction Items**



**Ethics**



**Presenter: Lynne Shupp, EA, RFC**



**Foreign Income Reporting Requirements Part 1**



**Presenter: Therese Francis, EA, PhD**



**Farmers and Ranchers Corporate Transparency Act**



**Presenter: Laura Strombom, EA RFC, MBA, NTPI, DBA, CSEA USTCP**

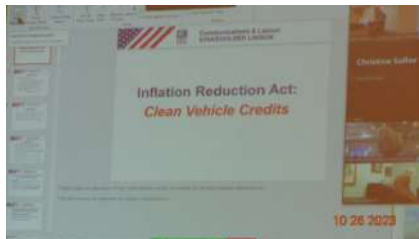
# NMSEA 2023 October Conference 10-26-23



**8 Online Attendees**



**39 In-Person Attendees**



**IRS Update, Energy Credits and EV Update**



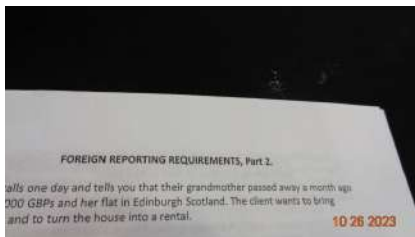
**Presenter: Lelah Martinez, IRS Senior Stakeholder Liaison**



**Short Term Rentals**



**Presenter: Laura Strombom, EA DBA, CSEA, NTPI, RFC, MBA, USTCP**



**Foreign Income Reporting**



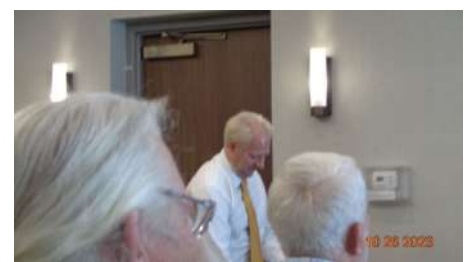
**Presenter: Earl Collison, EA**



**Community Property Rules**



**Presenter: Laura Strombom, EA DBA, CSEA, RFC, MBA, USTCP**



**Presenter: Christopher Orton, NMTRD Attorney**



› 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.

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

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



## **IRS reminds tax professionals that it's time to renew PTINs**

Dear Tax Professional,

It is now Preparer Tax Identification Number (PTIN) renewal season for 2024.

All PTINs expire on Dec. 31 and must be renewed annually. You must have a valid PTIN if you plan to prepare any federal tax returns for compensation or you are an Enrolled Agent.

The 2024 reduced renewal fee is \$19.75 (\$11 to IRS and \$8.75 to third- party contractor) and non-refundable. Get started at [www.irs.gov/ptin](http://www.irs.gov/ptin)

If you can't remember your User ID or password, use the "Forgot User ID" or "Forgot Password" links on the PTIN system login page. You will be asked to enter the email address associated with your account and the answer to your secret question.



### **Enrolled Agent renewal season is underway**

License renewal season began on Nov 1 for Enrolled Agents (EAs) with Social Security numbers ending in 7, 8, or 9 or no SSN. EAs must renew by Jan. 31, 2024, to ensure you receive your new enrollment card before your current enrollment expires on March 31, 2024.

<https://www.irs.gov/tax-professionals/enrolled-agents/maintain-your-enrolled-agent-status>

## Your Zoom Meeting Invitation

NMSEA invites you to a scheduled Zoom meeting.

Topic: NMSEA November Monthly Meeting

Time: Nov 17, 2023, Noon

To Join Zoom Meeting either click on this link

<https://us02web.zoom.us/j/89742578985?pwd=L0ErTFVlNjF1VUxIY2JsaVUvVFpRZz09>

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

Meeting ID: **897 4257 8985**

Passcode: **915074**

One tap mobile

+16699009128,,**89742578985**# US (San Jose)

+16694449171,,**89742578985**# 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 October 18 (attachment 3)**

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](mailto:ecbtaxpro@comcast.net) Next meeting scheduled for Nov 15, 2023.

Stakeholder Liaison Area	Phone	Email
Area 2 (CT, DE, MA, MD, ME, NH, NJ, NY, PA, RI, VT)	<a href="tel:412-404-9151">412-404-9151</a>	<a href="mailto:CL.SL.Area.2@irs.gov">CL.SL.Area.2@irs.gov</a> <input checked="" type="checkbox"/>
Area 3 (AL, DC, IA, IL, IN, KY, MI, NC, OH, TN, VA, WV)	<a href="tel:405-982-6807">405-982-6807</a>	<a href="mailto:CL.SL.Area.3@irs.gov">CL.SL.Area.3@irs.gov</a> <input checked="" type="checkbox"/>
Area 4 (AR, FL, GA, LA, MS, PR, SC, TX, and U.S. VI)	<a href="tel:216-415-3518">216-415-3518</a>	<a href="mailto:CL.SL.Area.4@irs.gov">CL.SL.Area.4@irs.gov</a> <input checked="" type="checkbox"/>
Area 5 (CA, HI, ID, MT, NV, WY)	<a href="tel:203-492-8630">203-492-8630</a>	<a href="mailto:CL.SL.Area.5@irs.gov">CL.SL.Area.5@irs.gov</a> <input checked="" type="checkbox"/>
Area 6 (AK, AZ, CO, KS, MN, MO, ND, NE, NM, OK, OR, SD, UT, WA, WI)	<a href="tel:206-946-3703">206-946-3703</a>	<a href="mailto:CL.SL.Area.6@irs.gov">CL.SL.Area.6@irs.gov</a> <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](mailto: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](mailto: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](mailto: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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Business card size--\$85 + GRT      1/4 page--\$100 + GRT  
1/2 page--\$150 + GRT      Full page-- \$225 + GRT  
Contact Sandy Weidner, NMSEA President at  
[sweidner45@comcast.net](mailto:sweidner45@comcast.net) for approval of your ad.



## 2023 New Mexico Tax Conference

The NMSCPA is excited to partner with the New Mexico State Bar for a second year for the New Mexico Tax Conference. We have a great line up of speakers and topics. Below is a sneak peak of some conference agenda:

### Issues in Partnership Merger



Jim Hamill, CPA



Vincent Haslam, Attorney

## New Mexico Legislative Update



Richard Anklam, CPA



Suzanne Bruckner,  
CPA & Attorney

## Artificial Intelligence in Tax Practice



Caitlin Tharp, Attorney



Travis Thompson, Attorney

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Wednesday, December 13th  
New Mexico State Bar  
Hybrid  
8:00am - 4:45pm  
\$373.00

In-Person Registration:

[https://www.nmscpa.org/cpe/058333HG-new\\_mexico\\_tax\\_conference](https://www.nmscpa.org/cpe/058333HG-new_mexico_tax_conference)

Virtual Registration:

[https://www.nmscpa.org/cpe/058334HG-new\\_mexico\\_tax\\_conference-virtual](https://www.nmscpa.org/cpe/058334HG-new_mexico_tax_conference-virtual)



**October 18, 2023**

***Pacific Northwest Action Wednesday IMRS Call***

**Virtual Meeting via MS Teams**

Time: 10:00 am –11:00 am (PDT)

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**Attendees:**

Internal Revenue Service

- John Blakeman, Stakeholder Liaison
- Mercean Lam, Stakeholder Liaison
- Lisa Novack, Stakeholder Liaison
- Kristen Hoiby, Stakeholder Liaison
- Melissa Chapman, TAS AZ

Practitioner Representatives

- Jeremy Saladino, WA
- Robin Smith, WSTC
- Lisa Rogers, AKSCPA
- Ami Oppe, AKSCPA
- Elliot Gidan, CO
- James Adelman, NAEA, OSEA
- Doug Henne, OSCP
- Ellen Briscoe, NMSEA, NATP
- Mark Neumeister, OK
- Michael Davidson, ORSEA
- Edwin del Carpio, WA
- David Freeland, AAATP
- Harriet Strothers, OSCP
- Katrina Anderson, OSCP
- Shawn Mattingly, WA
- Benita Mairs, WAATP
- Laurie Brock, EA, past OR TAP
- Judy Hanson, WSTC
- Terry Bakker, OAIA
- Shawn Mattingly, WA
- Colleen Barbee, OSTC
- Emily Webb
- Larry Hess, NM
- Kristen Keats, OSCP
- Anne Rothrock, NM
- Daniel Stearns, ORSEA
- Teresa Moore, WY



## Meeting Summary

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### Tax Pro Account Updates:

Just a note to let you know about the latest improvements to the Tax Pro Account Online...the latest improvement allows tax pros to view taxpayer information, such as the total balance due, as well as your active POAs (Forms 2848) and TIAs (Forms 8821).

We are actively seeking feedback from tax pros on these new tools. If you have ideas for improvements or things that would be exceptionally convenient, please send an email to your SL...let us know:

1. What features you like
2. What features you'd like to see
3. Any issues you're experiencing with the new tools

### PTIN Renewal underway:

All PTINs expire on December 31 of each year and are required to be renewed to be current and active. PTIN renewal open season begins mid-October each year for the following year. Renew online by logging into your PTIN account or by submitting a paper Form W-12 with the "Renewal" box checked. Online renewal takes about 15 minutes. Paper renewals take 4-6 weeks to process.

The renewal fee has been reduced to \$19.75. For more information please visit the following link: [PTIN Requirements for Tax Return Preparers | Internal Revenue Service \(irs.gov\)](#)

### Tax Gap estimates are out:

The Internal Revenue Service released new tax gap projections for tax years 2020 and 2021 showing the projected gross tax gap increased to \$688 billion in tax year 2021, a significant jump from previous estimates.

The new estimate reflects a rise of more than \$192 billion from the prior estimates for tax years 2014-2016 and a rise of \$138 billion from the revised projections for tax years 2017-2019. This marks the first year tax gap projections have been provided for single tax years and also marks the beginning of tax gap updates on an annual basis.

The \$688 Bil gross tax gap is the difference between estimated 'true' tax liability for a given period and the amount of tax that is paid on time. The gross tax gap covers three key areas – nonfiling of taxes, underreporting of taxes and underpayment of taxes.

The IRS notes that the tax gap estimates and projections cannot fully account for all types of noncompliance. In addition, the projections released today are based largely upon the compliance behavior estimated from the most recent set of completed audits (from tax years 2014-2016). That estimated compliance behavior is projected forward to taxpayers in tax years 2020 and 2021.

Late payments and IRS enforcement efforts are projected to generate an additional \$63 billion on tax year 2021 returns, resulting in a projected net tax gap of \$625 billion. Between tax years 2014-2016 and tax year 2021, the estimated tax liability increased by about 38 percent, roughly the same increase as the gross and net tax gaps. Much of these increases in tax liability and the tax gap can be attributed to economic growth.

The tax year 2020 and 2021 tax gap projections translate to about 85% of taxes paid voluntarily and on time, which is in line with recent levels. After IRS compliance efforts are factored in, the projected share of taxes eventually paid is 86.3% for tax year 2021, down slightly from the 87.0% for tax years 2014-2016. This drop in compliance does not factor in any changes in compliance behavior; instead, it is due to changes in the types of income and how that income is reported to the IRS.

### **Issues, Questions and Concerns:**

Q: We have been hearing about Direct File, but haven't really received much information on the program. Is there any way to find out what all it can do?

A: The pilot phase of Direct File seems to be limited to certain taxpayers in 13 states. Here is a link to the news release that came on on 10/17: [IRS advances innovative Direct File project for 2024 tax season; free IRS-run pilot option projected to be available for eligible taxpayers in 13 states | Internal Revenue Service](#)

Q: When we call PPS there is an identity verification process that takes place before they will accept a fax. We have had some inconsistencies on this process, and often have to wait on hold while the assistor 'checks into things' for 3-7 minutes...sometimes multiple times. What exactly do the assistors need from us before they will accept a fax?

A: We will look into this and try to have an answer at our next meeting.

Q: On the topic of electronic signatures. Is a faxed copy of an original pen and ink signature okay to send in as original? For example, client in a foreign country can only send docs via fax.

A: We will look into this and try and have an answer at our next meeting.

Q: We have a situation where the client is still paying back the \$7500 First Time Home Buyers Credit, but we got a letter back saying IRS wouldn't accept it?

A: An interesting situation...we will elevate this as well.

Q: We had a situation where a client was trying to make a payment, granted, on the last day of extension, but the system was down for several hours, and when it came

back up it was already past 8:45 pm Pacific Time, and consequently their payment will post a day late. Would it be possible to get parity with the East Coast taxpayers and be able to post payments up until 11:45pm local time?

A: An excellent suggestion...we will put it forward.

Q: Regarding the large refund from the estate that we've been chasing for years...we've finally got the word from Treasury that the other check was fraudulently endorsed and will be getting funds over to be released and sent to the proper person. How long do you think this would take?

A: We are of the mind that at this point it would take the customary 6-8 weeks for processing and getting the check sent.

Q: Can an employer pay a student loan debt for employee and get the deduction?

A: There would likely need to be a qualifying plan in place if this were to happen.

Q: For those businesses that are victims of ERC promoters, is there a way for them to give back the funds received or opt out of the claim if it is not yet processed?

A: The news release below came out on October 19:

[IRS announces withdrawal process for Employee Retention Credit claims; special initiative aimed at helping businesses concerned about an ineligible claim amid aggressive marketing, scams | Internal Revenue Service](#)

**Next Scheduled Meeting; Wednesday, November 15, 2023**

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

From: National Association of Enrolled Agents <[info@naea.org](mailto:info@naea.org)>

To: [sbarkertax@comcast.net](mailto:sbarkertax@comcast.net)

Date: 11/02/2023 1:34 PM MDT

Subject: [IMPORTANT] NAEA Bylaws Amendments - Information for Members



## **NAEA Bylaws Amendments - Please Read Sample Ballot & Updated FAQs**

NAEA's Board of Directors voted to put forth proposed bylaws changes to the members in September. These changes will be presented to the membership for a vote in December. Each member will receive a unique ballot link by email on December 1 and will have until December 15 to complete and submit the ballot.

Review the bylaws amendments, see a sample ballot and read our [updated FAQs](#) to learn more about these changes [on our website](#).

### **Dates to Remember:**

Nov. 30, 12 p.m. EST – [NAEA Virtual Town Hall](#)

Dec. 11, 12 p.m. EST – [NAEA Virtual Town Hall](#)

Dec. 1-15 – Bylaws Voting Period

Dec. 1-15 – 2024 – 2025 Board of Directors Voting Period

Jan. 12, 12 p.m. EST – NAEA Board of Directors Meeting

**Have questions?** Please email us at [membership@naea.org](mailto:membership@naea.org).



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## ***NMSEA's Federal and New Mexico Updates***

**Federal Update will be held on  
Monday 1/08/24 & Tuesday 1/09/24**

Featuring A.J. Reynolds, EA  
Courtyard at the Marriott, Albuquerque  
Presented both Virtually & In-person

**New Mexico Update will be held on  
Friday 1/12/24**

From 9 AM – Noon  
Presented Virtually through Zoom

**Subject:** NAEA 2024-25 Board of Directors Elections Virtual Forum Nov. 13 | Directors and Officers (Registration Link Updated)  
**From:** "National Association of Enrolled Agents" <[info@naea.org](mailto:info@naea.org)>  
**Sent:** 11/9/2023 9:25:14 AM  
**To:** \_\_\_\_\_

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**Get ready to cast your vote for NAEA's Board of Directors to serve during the upcoming 2024 - 2025 term. Prepare by attending the *Meet the Nominees Virtual Forum* next week.**

[NAEA's Board of Directors](#) provide the critical intellect and strategic vision necessary to ~~serve the profession, to~~ support the execution of the strategic plan, and to aid in positioning the association for the future.

***Your voice counts.*** Before casting your vote, we invite you to attend this year's candidate forum to learn more about our candidates and how they will serve to support the profession in those roles. This forum will be moderated by Nominating Committee Member, Kesha Dawson Harris, EA.

### **Meet the Nominees Virtual Forum | Directors & Officers**

**Wednesday, November 13, 2023**

**12:00 PM ET**

***Have a question for a nominee?*** Submit your question in advance during the registration process.

**Open voting will occur December 1st through the 15th.** Learn more about the nominees [on our website.](#)

**Register Now →**

## Please Read NAEA Bylaws Amendments, Sample Ballot & Updated FAQs

NAEA's Board of Directors voted to put forth proposed bylaws changes to the members in September. These changes will be presented to the membership for a vote next month.

**📧 Watch your email:** Each member will receive a unique ballot link by email on December 1 and will have until December 15 to complete and submit the ballot.

Review the bylaws amendments, see a sample ballot and read our [updated FAQs](#) to learn more about these changes [on our website](#).

### Dates to Remember:

Nov. 30, 12 p.m. EST – [NAEA Virtual Town Hall](#)

Dec. 11, 12 p.m. EST – [NAEA Virtual Town Hall](#)

Dec. 1-15 – Bylaws Voting Period

Dec. 1-15 – 2024 – 2025 Board of Directors Voting Period

Jan. 12, 12 p.m. EST – NAEA Board of Directors Meeting

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