

PSTAP 76th Annual Meeting
June 11-14, 2023
Hershey, PA

- I. CALL TO ORDER
- II. INVOCATION
- III. PLEDGE OF ALLEGIANCE
- IV. WELCOME BY PRESIDENT
- V. APPOINT SERGEANT-AT-ARMS –
- VI. APPOINT A CHAPLAIN – **Dawn Douglas**
- VII. APPOINT A PARLIAMENTARIAN – **Mary Lew Kehm, CPA**
- VIII. READING OF THE RULES – **Deborah Mininger-Lahneman, EA**
- IX. APPOINTMENT OF COMMITTEES
 - A. CREDENTIALS- **Deborah Mininger-Lahneman, EA**
 - B. RESOLUTIONS
 - C. NOMINATING – **Michelle Young, EA**
- X. MINUTES OF THE 75th ANNUAL MEETING
- XI. PRESIDENT’S REPORT – **Maurice Brubaker, EA**
- XII. PRESIDENT ELECT’S REPORT – **Thomas Ostrowski, CPA**
- XIII. FIRST VICE PRESIDENT’S REPORT – **Jeanette Trama, EA**
- XIV. SECOND VICE PRESIDENT’S REPORT – **Barbara Soltysiak, CPA**
- XV. TREASURER’S REPORT – **Linda Chicano, CPA**
- XVI. SECRETARY’S REPORT – **Deborah Mininger-Lahneman, EA**
- XVII. EXECUTIVE DIRECTOR’S REPORT – **Sherry L. DeAgostino**

- XVIII. COMMITTEE REPORTS
 - A. **PRESIDENT-ELECT – Thomas Ostrowski, CPA**
 - 1. BY-LAWS
 - Co-Chair: Mary Lew Kehm, CPA**
 - Co-Chair: Barry Meyer, PA, EA**
 - 2. MEMBERSHIP/PUBLIC RELATIONS
 - Co-Chair: Barbara A. Soltysiak, CPA**
 - Co-Chair: Dawn Douglas, ATP**
 - 3. EXECUTIVE DIRECTOR’S OVERSIGHT
 - Chair: Thomas Ostrowski, CPA**
 - 4. LEGISLATIVE
 - Co-Chair: Neil C. Trama, PA, EA**
 - Co-Chair: Richard Kelly, CPA**
 - 5. MONITORING STATE BOARD OF ACCOUNTANCY
 - Chair: Randy Brandt, CPA**
 - 6. LONG RANGE PLANNING
 - Co-Chair: Thomas Ostrowski, CPA**
 - Co-Chair: Jeanette Trama, EA**
 - B. **FIRST VICE PRESIDENT – Jeanette Trama, EA**

1. BUDGET AND FINANCE
Clare Shaw, CPA
2. PROFESSIONAL CONDUCT & GRIEVANCES
Michael Davis, CPA
3. COMMITTEE ON COOPERATION WITH IRS
Co-Chair: Frank Cellini, EA
Co-Chair: Mary Lew Kehm, CPA
4. COMMITTEE ON COOPERATION WITH PA DOR
Co-Chair: Linda Chicano, CPA
Co-Chair: James Tice, EA
5. SCHOLARSHIP
Co-Chair: Joseph Ianni
Co-Chair: Tamatha Polichetti, CPA

C. SECOND VICE PRESIDENT - Barbara Soltysiak, CPA

1. EDUCATION
Co-Chair: Paul J. Cannataro, CPA
Co-Chair: James Tice, EA
2. AUDIT COMMITTEE
Co-Chair: H. Richard Neidermyer, CPA
Co-Chair: Thomas Ostrowski, CPA
3. ANNUAL MEETING
77th Annual Meeting
4. TECHNOLOGY
Frank Cellini, EA – Website Chair
Mary Lew Kehm, CPA – ListServ Chair
5. NOMINATING
Michelle A. Young, EA
6. PA ACCOUNTANT PAC
Barry Meyer, PA, EA
7. HR Committee
Co-Chair: Penny Ann Erbe, EA
Co-Chair: Clare Shaw, CPA

XIX ELECTION OF OFFICERS

XX. MEMORIAL SERVICE

XXI. CHAPTER PRESIDENT'S REPORTS

- A. Buxmont – George Bancroft, CPA
- B. Central – H. Richard Neidermyer, CPA
- C. Lehigh Valley – Colleen Krcelich, CPA
- D. Northeast – Philip Reid, CPA
- E. Philadelphia Tri-County – Margaret Rovinski, CPA
- F. Southeast – Richard B. Kelly, CPA
- G. South Central – Thomas Mayer
- H. West Central – James S. Frederick, PA
- I. Western Pennsylvania – Aaron Perriello

- XXII. OLD BUSINESS
- XXIII. NEW BUSINESS
- XXIV. GOOD & WELFARE
- XXV. RESOLUTION COMMITTEE REPORT
- XXVI. ADJOURNMENT

Annual Convention Meeting Rules

The adoption of the following rules shall control the operation of this Annual Convention and Meeting of the Pennsylvania Society of Tax and Accounting Professionals;

- 1.) The Annual Convention/Meeting shall be called to order on time.
- 2.) Only eligible members in good standing may make motions and or vote.
- 3.) All members desiring to speak must first secure recognition from the Chair.
- 4.) The order of Business of this Annual Convention/Meeting shall be that which is set forth in the meeting agenda. However, the Chair may deviate there from to expedite the proceedings of this Annual Meeting.
- 5.) Committee reports are received by the assembly and filed if they contain only statements of fact or information for the assembly. The Chair merely states that, the report will be received and filed. Any discussion will be deferred to the old or new business part of the Annual Convention/Meeting.
- 6.) No member shall have the privilege of speaking twice on a question under debate until all members desiring to debate the question have had the opportunity to speak once.
- 7.) No member shall be permitted to speak more than twice on a question under debate without obtaining unanimous consent of the Assembly.
- 8.) A member is limited to three (3) minutes the first time he/she speak on a question under debate, and two (2) minutes the second time he/she speaks on the same question.
- 9.) Due to the time limitations no member will be permitted to speak on more than three (3) issues. Please look over the agenda and choose the three (3) issues most important to you – there is a total of nine (9) minutes. Any person wishing to speak n more than three (3) issues should put their position in writing to the Chair so that Chair may schedule appropriate time at the next Board Meeting of the Society.
- 10.) No one will be permitted to assign their time for the privilege of speaking to another person.

Pennsylvania Society of Tax and Accounting Professionals

75th Annual Meeting Minutes

June 6-9, 2022

I. Call to Order

The Annual Meeting of the Pennsylvania Society of Tax and Accounting Professionals was called to order by Clare M. Shaw at **9:48 a.m.** on **Monday, June 6, 2022**, on Royal Caribbean – Canada.

Clare M. Shaw requested a motion to resume the annual meeting from May 14, 2022.

MOTION: To resume the annual meeting from May 14, 2022. 1st Andrew Piernock,
2nd Penny Erbe

MOTION: Passed.

II. Invocation – Lamont Anderson, PA

III. Pledge of Allegiance – Neil Trama, PA, EA

IV. Welcome by President – Clare M. Shaw, CPA

V. Appoint Sergeant-At-Arms – Ann Donley, CPA

VI. Appoint A Chaplain – Lamont Anderson, PA

VII. Appoint A Parliamentarian – Mary Lew Kehm, CPA

VIII. Reading of the Rules – Deborah Mininger-Lahneman, EA

IX. Appointment of Committees

A. Credentials – Deborah Mininger-Lahneman, EA

B. Resolutions – Kathleen Barry, CPA, Tony Severns, Barbara Thomas, CPA

C. Nominating – Michelle A. Young, CPA – May 14th meeting

X. Approval of the Minutes –

The minutes of the 74th Annual Meeting were presented.

Motion: To dispense with the reading of the minutes. 1st Lamont Anderson,
2nd Zalg Stein

Motion: Passed

Motion: To approve the minutes. 1st Irving Braunstein 2nd Linda Chicano

Motion: Passed

- XI. President's Report – Clare M. Shaw** – Report in the packet with comments.
- XII. President Elect's Report – Maurice Brubaker** – Report in the packet with comments.
- XIII. First Vice President's Report – Thomas Ostrowski** – Report in the packet with comments.
- XIV. Second Vice President's Report – Jeanette S. Trama** – Report in the packet with comments.
- XV. Treasurer's Report – Barbara Soltysiak** – Report in the packet with comments.
- XVI. Secretary's Report – Deborah Mininger-Lahneman** – Report in the packet with comments.
- XVII. Executive Director's Report – Sherry L DeAngostino** – Report in the packet with comments.

Sherry thanked Clare for her leadership, level of engagement and ideas as President this year. Clare made a change as to how the Board meetings were held. Instead of holding the Executive Committee meetings the day before the board meeting, and having the same meeting the next day, she changed it to a week before the board meeting. This was accomplished through Zoom.

Zoom has increased the frequency of our line officer meetings to every three weeks and committee meetings on a regular basis. It was a much more productive way to hold the meetings.

Thanks were given to Amy McGraw & Cathy Beck for all their hard work and dedication.

Acknowledgement to our Treasurer, Barbara Soltysiak is to be commended for the great job as our State Treasurer for the past five years and her ability to adjust to the changes brought on by the pandemic.

We held a Strategic Planning Session in September 2021. We brought in a facilitator and a group beyond the line officers to discuss trends, and what organizations are going through considering the pandemic. We now have a strategic plan for membership, education, technology and legislative. What was discussed will be touched on in those committee reports.

We now have two appointments on the Board of Accountancy. Philip Reck from York area was appointed to the Public Accountant Seat. Jack Grater from the Pittsburg area was appointed to the Small Firm CPA Seat. He is fulfilling the roll of the voice of smaller firms.

Clare Shaw and Amish Dhanak worked with the PAUC with an online audit program to give feedback to the program that they are rolling out.

We continue to work with the PA Department of Revenue and had over 300 people on the myPATH demo and we will continue to offer myPATH demos with the roll out of Phase 5 at the end of November. PA Department of Revenue participated in the Day at the Capitol.

CPE/webinars have been good. We've had a lot of members attending them. We may have to wait until next year to see if in-person CPE will improve. Average is about 50% of pre-Covid numbers. Online CPE will not be going away.

Website has been redesigned and went live in December. Please look at the website.

Comprehensive Income Tax School offers training for our members for their new hires who have an accounting degree but don't know how to prepare a tax return.

We will be offering a Business Tax School after July. It is another step on the path to have the students who take the courses to become an Enrolled Agent.

Our biggest challenge is membership. Membership is down because we usually recruit new members at live CPE meetings. We are working on getting new members and Barbara will discuss that in her report.

Volunteers! How does anyone have time to do this? It's not that people have the time; they make the time. It is important. It's your lively hood and that of your members. We are always looking for good volunteers. If anyone is interested in getting more involved, please call me.

Clare M. Shaw requested a motion at 11:31 am to recess the meeting until Thursday, June 9th @ 9:30 am.

Motion: Recess the meeting until Thursday, June 9th @ 9:30 am. 1st Lamont Anderson, 2nd Toni Severns

Motion: Passed

Clare M. Shaw requested a motion to resume the annual meeting from June 6, 2022.

XVIII. Committee Reports

A. President-Elect – Maurice Brubaker, EA

- 1. By-Laws – Mary Lew Kehm, CPA & Barry Meyer, PA, EA** – Report in the packet. No by-laws change. If anyone has any changes, please present them to the committee.
- 2. Membership/Public Relations – Barbara A. Soltysiak, CPA & Dawn Douglas, ATP**– Report in the packet. In September 2021, goals were set at Strategic Planning Session for Education, Technology, Legislative and Membership.
- 3. Executive Director’s Oversight – Maurice Brubaker, EA** – No report
- 4. Legislative – Neil C. Trama, PA, EA & Richard B. Kelly, CPA** – Report in the packet. Also included were handouts from Day at the Capitol. Shows a lot of what we have done over the past year. Most important was House Bill 1328 – CPA law changes.
- 5. Monitoring the State Board of Accountancy – Randy Brandt, CPA** – No report. Sherry and Randy have been monitoring the meeting via Teams since the start of the pandemic.
- 6. Long Range Planning – Maurice Brubaker, EA & Thomas Ostrowski, CPA** - This has been taken over by Strategic Planning. A lot of the reports that you heard today has been based on things that have been discussed in the Strategic Plan. It has been updated and we can send it out to the convention attendees.

A. First Vice President – Thomas Ostrowski, CPA

- 1. Finance & Budget – Linda R. Chicano, CPA & James Tice, EA**
Report in the packet with comments
- 2. Professional Conduct & Grievances – Michael J. Davis, CPA** – No activity.
- 3. Committee on Cooperation with IRS – Francis Cellini, EA & Mary Lew Kehm, CPA** – Report in the packet. Mary Lew contacted the IRS about Ida Disaster and extensions. Most of those have been worked out. Also, payments that are not being credited properly.
- 4. Committee on Cooperation with PA DOR – Maurice R. Brubaker, EA & Maria D Henderson, CPA** – No report.
- 5. Scholarship – Joseph Ianni, & Tamatha Polichetti CPA** – Report in the packet.

B. Second Vice President – Jeanette S. Trama, EA

1. **Education – Paul J. Cannataro, CPA & James Tice, EA** – Report in the packet.
2. **Audit Committee – H. Richard Neidermyer, CPA & Thomas Ostrowski, CPA**– Report in the packet
3. **Annual Meeting**
 - 76th Annual Meeting** June 10-14, 2023 in Hershey PA
 - 77th Annual Meeting** Cape May, NJ
 - 78th Annual Meeting** To be determined
4. **Technology**
 - ListServ – Mary Lew Kehm, CPA** – Report in the packet.
Everyone is encouraged to read the Daily Digest
 - Website – Frank Cellini, EA** – Website is updated.
5. **Nominating Committee** – The Nominating Committee Report was given on May 14th by Michelle Young. The Committee received a letter for Second Vice President for the coming year from Andrew Piernock.
6. **PA Accountant PAC – Barry Meyer, PA, EA** – No report.
7. **HR Committee** – No activity and no report.

XIX. Election of Officers

The Election of Officers was conducted on May 14, 2022 in Harrisburg. Michelle Young presented the slate of officers. The members elected were:

Maurice Brubaker – President
Thomas Ostrowski –President-Elect
Jeanette Trama – 1st Vice President
Barbara Soltysiak – 2nd Vice President
Linda Chicano – Treasurer
Deborah Mininger-Lahneman - Secretary

XX. Memorial Service – Lamont Anderson

The members of PSTAP who have departed us during the 2019-2022 years were remembered

Buxmont Chapter	Emil Frank Dzara – January 18, 2022
	Martin Fazio – September 18, 2021
	Joel Glaser – September 2020
	Robert Palmer – March 30, 2022
	Mark Roseman – June 3, 2021
Central Chapter	John Andras – July 18, 2019
Lehigh Valley Chapter	John Rossi – August 3, 2021
	Gene Stocker – July 7, 2021

Northeast Chapter	Thomas Fiorella – November 2019 Michael Mellner – July 28, 2020 Howard Pachter – April 19, 2020
Philadelphia Chapter	David Goins – May 2021 James Turtle – June 8, 2019 Arlene Wilson – July 3, 2020
Southeast Chapter	Wayne Szynal – May 17, 2020
South Central Chapter	Ger Brenneman – August 5, 2020 Dennis Bookwalter – January 20, 2021 James Zaiger – May 29, 2021
Western PA Chapter	Donald Grau – November 2021 Margaret R Johnson – October 19, 2021 Malcolm Levy – November 8, 2019 Robert McCartt – September 14, 2020 Richard Perriello – January 7, 2022
Ohio Member	Roger Shank – May 27, 2021
Spouses of Members	Jerry Roth – March 28, 2021 Richard Henderson

XXI. Chapter President's Reports

- A. Buxmont – George Bancroft, CPA** – Report in the packet.
Chapter Contribution of \$15,000 presented.
- B. Central – Richard Neidemeyer** – Report in the packet.
Chapter Contribution of \$8,000 presented.
- C. Lehigh Valley – Deborah Mininger-Lahneman, EA** – Report in the packet.
Chapter Contribution of \$10,000 presented.
- D. Northeast – Neil Trama** – No report in the packet.
Chapter Contribution of \$3,000 presented.
- E. Philadelphia Tri-County – Amish Dhanak** - Report in the packet.
Chapter Contribution of \$10,000 presented.
- F. Southeast – Richard B. Kelly, CPA** – Report in the packet.
- G. South Central – Celeste Henderson, MBA** – Report in the packet.
Chapter Contribution of \$5,000 presented.
- H. West Central – No representative**
- I. Western Pennsylvania – Thomas Ostrowski, CPA** – Report in the packet.
Chapter Contribution of \$1,800 presented.

XXII. Old Business - None

XXIII. New Business - None

XXIV. Good & Welfare - None

XXV. Resolution Committee Report – Kathleen Barry, CPA – Report in the packet

XXVI. Adjournment

MOTION: To adjourn the meeting 1st Dave Fleck 2nd Neil Trama

MOTION: Passed

Clare Shaw adjourned the meeting at 11:40 am

Minutes submitted by Deborah Mininger-Lahneman

**PSTAP
PRESIDENTS REPORT
ANNUAL CONVENTION REPORT**

06.16.2022 – Phone call with Sherry to discuss PSTAP issues

06.23.2022 – Officers Zoom Meeting

07.07.2022 – Lunch with Sherry

07.17.2022 – Officers Zoom Meeting

07.14.2022 – Webinar – IRS updates with Richard Furlong Jr

08.16.2022 – Webinar – 1041's for Trusts & Estates

08.17.2022 – Phone call with Sherry to discuss PSTAP issues

08.25.2022 – Officers Zoom Meeting

08.30.2022 – Webinar – Forms K-2, K-3 and 1116 explained

09.12.2022 – Executive Committee zoom meeting

09.14.2022 – Phone call with Sherry to discuss PSTAP issues

09.16.2022 – Past Presidents meeting

09.16.2022 – Strategic-planning meeting

**09.19.2022 – Philadelphia Chapter Visit – Ethics Checklist for
tax return preparers and sale of businesses**

09.20.2022 – Central Chapter Visit – Ethics Checklist for tax return preparers

09.21.2022 – South Central Chapter Visit – My Path overview Phase 5 rollout

09.28.2022 - PA Practitioner Liaison Meeting

10.05.2022 – Officers Zoom Meeting

10.18.2022 – Lehigh Valley Chapter Visit – NJ & IRS Update

10.25.2022 – Buxmont Chapter Visit – Economic Update

10.27.2022 – Officers Zoom Meeting

11.15.2022 – Northeast Chapter Board Meeting

11.16.2022 – Northeast Chapter Meeting – Tax Speaker 1040 Seminar

11.17.2022 – West Central Chapter Meeting

11.18.2022 – Officers Zoom Meeting

12.09.2022 – Phone call with Sherry

12.13.2022 – ABC's of PA personal income tax seminar

12.17.2022 – Technology committee meeting

01.06.2023 – Webinar – Schedules K-2 and K-3 back on the table with late breaking changes

01.06.2023 – SECURE Act 2.0 – The most time sensitive items

01.23.2023 – Technology committee meeting

02.01.2023 – Call with Sherry

02.03.2023 – New Exceptions to Filing K-2/K-3

04.20.2023 – Officers Zoom Meeting

04.24.2023 – Finance Committee Meeting

04.26.2023 – Executive Zoom Meeting

**05.04.2023 – S Corporations Reasonable Compensation
webinar**

05.05.2023 – Leadership conference

05.09.2023 – 2023 IRS Enforcement Update webinar

05.31.2023 – TaxSpeaker Security webinar



76th ANNUAL MEETING

PRESIDENT ELECT REPORT

TO: PSTAP Board of Directors & Members

FROM: Thomas E. Ostrowski, CPA

DATE: June 2023

Fellow PSTAP Board of Directors & Members:

I am honored to have served as President Elect of the Pennsylvania Society of Tax & Accounting Professionals this past year and am pleased to present my PSTAP related/sponsored activities during the fiscal year ended June 30, 2023, as follows:

- **June 23 - Officer (Zoom) meeting**
- **July 12 – Virtual Yealink equipment test/demo**
- **July 14 – Officer (Zoom) meeting**
- **July 20 – Western PA Chapter Board of Director’s meeting and CPE**
- **July 28 – 2022 Budget webinar**
- **August 4 - Officer (Zoom) meeting**
- **August 17 – Western PA Chapter meeting and CPE**
- **August 25 - Officer (Zoom) meeting**
- **September 12 – Executive Committee (Zoom) meeting**
- **September 16 – Past Presidents’ Advisory Committee meeting**
- **September 16 – Strategic Planning session**
- **September 16 – Various Committee meetings**
- **September 17 – Board of Director’s meeting**
- **September 28 – IRS Practitioner Liaison meeting w/Richard Furlong**
- **October 5 – Officer (Zoom) meeting**
- **October 25 – Jennings Federal Tax Update - Corporations & Partnerships**
- **October 27 – Officer (Zoom) meeting**
- **October 31 – Employee Retention Tax Credit webinar**

- November 1 – PA Department of Revenue Fall Tax seminar
- November 17 – Membership Committee (Zoom) meeting
- November 18 – Executive Committee (Zoom) meeting
- December 5-6 – Jennings 1040 Tax In Depth Update
- December 8 – MyPath Demo
- December 9 – Budget & Finance Committee meeting
- December 14 – Western PA BoD Meeting and Holiday Party
- December 16 – Membership Committee (Zoom replay)
- December 21 – Western PA Federal Tax Update w/Mark Ribas
- December 27 – Technology Committee (Zoom)
- January 6 – Schedules K-2/K-3 webinar
- January 10 – Overview of Business Valuation Methods webinar
- January 12 – Membership Committee (Zoom)
- January 23 – Technology Committee (Zoom)
- February 3 – New Exceptions to Filing K-2/K-3 webinar
- February 23 – Line Officer (Zoom)
- April 21 – Line Officer (Zoom replay)
- April 24 – Finance & Budget Committee (Zoom)
- April 26 – Executive Committee (Zoom)
- April 29 – Western PA After Tax Season Party
- May 3 – Artificial Intelligence and Jennings S Corp Election webinars
- May 5 – Leadership Planning Session
- May 23 – Verifyle Demo
- May – Various website demos
- June – Line Officer Meeting (Zoom) and Annual Meeting Preparations
- June 8 – Membership Committee (Zoom)
- June 11-14 – PSTAP 76th Annual Meeting in Hershey, PA

I thank you all for your support and am honored to serve as President this upcoming year. I am very much look forward to kicking off Chapter visitations in a few weeks.

Please do not hesitate to contact me at 724-942-4334 or tom@deversonandtanack.com with any questions or comments.

Respectfully submitted,

Thomas E. Ostrowski

Thomas E. Ostrowski, CPA

President Elect

76th Annual Meeting 1st Vice President's Report

June 11 – 14, 2023

To the Members of the Board:

It is with pleasure that I can report on the following activities. I attended the following meetings, events, and seminars:

- | | |
|----------------|---|
| • June 16 | GearUp Social Security Webinar |
| • June 20 | Jennings-TaxSpeaker Practice Management Webinar |
| • June 21 | NE Chapter Seminar - Ethics |
| • June 23 | Officer's Zoom Call |
| • July 14 | Officer's Zoom Call |
| • July 14 | IRS Updates w/Richard Furlong Webinar |
| • July 28 | PA Budget Webinar |
| • August 4 | Officer's Zoom Call |
| • August 25 | Officer's Zoom Call |
| • September 12 | Executive Committee Zoom Meeting |
| • September 16 | PSTAP Strategic Planning Session |
| • September 17 | Board of Directors' Meeting |
| • September 20 | Estate & Inheritance Planning I Webinar |
| • September 26 | Estate & Inheritance Planning II Webinar |
| • October 5 | Officer's Zoom Call |
| • October 26 | TaxSpeaker Business Entities, Wilkes-Barre |
| • October 27 | Officer's Zoom Call |
| • November 7 | PADOR Fall Tax Webinar |
| • November 15 | Northeast Chapter Meeting |
| • November 16 | TaxSpeaker 1040 Seminar, Wilkes-Barre |
| • November 17 | TaxSpeaker 1040 Seminar, Wilkes-Barre |
| • November 18 | Executive Committee Zoom Meeting |
| • December 8 | myPATH Live Demonstration Webinar |
| • December 9 | PSTAP Budget Meeting |
| • December 10 | Board of Directors' Meeting |
| • December 15 | Membership Committee Zoom Meeting |
| • December 20 | Lehigh Valley Holiday Social |
| • December 27 | Technology Committee Zoom Meeting |
| • January 12 | Membership Committee Zoom Meeting |
| • January 23 | Technology Committee Zoom Meeting |
| • February 3 | New Exceptions to Filing K-2/K-3 Webinar |

- February 23 Officer's Zoom Call
- April 20 Officer's Zoom Call
- April 24 Budget Committee Zoom Meeting
- April 26 Executive Committee Zoom Meeting
- May 3 Is Use of AI (ChatGPT) Fit for Tax Practice? Webinar
- May 5 Leadership Conference
- May 6 Board of Directors' Meeting
- June 8 Membership Committee Zoom Meeting
- June 11-14 76th Annual Meeting, Hershey, PA

Respectfully submitted,

Jeanette Trama, PSTAP 1st Vice President



BOARD OF DIRECTORS MEETING
2ND VICE PRESIDENTS REPORT
JUNE 12, 2023

To the Members of the Board:

I have attended the following meetings, events, and seminars:

- June 21 Lehigh Valley Board of Directors Meeting & Chapter Meeting
- June 23 Officers Zoom Meeting
- July 12 Elder Financial Abuse-Test of YEALINK
- July 14 Officers Zoom Meeting
- July 22 Lehigh Valley Board of Directors Meeting(Zoom)
- July 28 2022 Budget Webinar
- August 4 Officers Zoom Meeting
- August 11 Lehigh Valley Board of Directors Meeting(Zoom)
- August 25 Officers Zoom Meeting
- September 12 Executive Committee(Zoom)
- September 16 Past Presidents Advisory Committee Meeting
- September 16 Strategic Planning Session
- September 17 Board of Directors Meeting
- September 20 Lehigh Valley Board of Directors Meeting & Chapter Meeting
- September 20 Lehigh Valley Shedding Event
- September 22 Pa Dept of Revenue Seminar
- October 6 Lehigh Valley Board of Directors Meeting(Zoom)
- October 18 Lehigh Valley Chapter Meeting
- October 27 Officers Zoom Meeting
- November 2 & 3 Jennings 1040 Seminar
- November 7 Lehigh Valley Board of Directors Meeting(Zoom)
- November 15 Lehigh Valley Board of Directors Meeting & Chapter Meeting
- November 17 Membership Committee Meeting(Zoom)
- November 18 Executive Committee (Zoom)

- December 6 Lehigh Valley Chapter Meeting
- December 9 Finance & Budget Committee Meeting
- December 10 State Board of Directors Meeting
- Dec 15 PSTAP State Membership Committee Zoom Meeting
- Dec 20 Lehigh Valley Holiday Social
- January 12 PSTAP State Membership Committee Zoom Meeting
- January 17 Lehigh Valley Board of Directors Meeting
- January 23 PSTAP State Technology Committee Zoom Meeting
- February 23 Officers Zoom Meeting
- February 28 PSTAP Website Discovery Session 4 Virtual Meeting
- April 20 Officer Zoom Meeting
- April 24 Budget & Finance Committee Zoom Meeting
- April 25 Lehigh Valley Chapter Meeting
- April 26 PSTAP State Education Committee Zoom Meeting
- April 26 Executive Committee Zoom Meeting
- April 29 Lehigh Valley Board of Directors Zoom Meeting
- May 5 Leadership Orientation
- May 6 PSTAP State Board of Directors Meeting
- May 10 AMS Software Demos
- May 16 LV Shred Event and Chapter Meeting
- May 17 AMS Software Demo
- May 25 IRS Eastern Working Together Conference
- June 8 PSTAP State Membership Committee Zoom Meeting
- June 11 to 14 PSTAP 76 Annual Meeting

Respectfully submitted,

Barbara Ann Soltysiak, CPA

PSTAP 2nd Vice President

PA SOCIETY OF PUBLIC ACCOUNTANTS
Balance Sheet
As of May 31, 2023

	May 31, 23	May 31, 22
ASSETS		
Current Assets		
Checking/Savings		
1100 · CASH & CASH EQUIVALENTS		
1101 · PNC Checking	181,843.68	113,875.11
1102 · PNC Money Market	36,187.24	36,183.62
1103 · PNC Payroll	882.83	613.50
1104 · Checking-Co Sponsored	15,374.00	11,601.00
Total 1100 · CASH & CASH EQUIVALENTS	234,287.75	162,273.23
1200 · INVESTMENTS		
1204 · PNC Brokerage - Money Market	446.23	141,538.58
1205 · PNC Brokerage - CD's	284,000.00	142,000.00
Total 1200 · INVESTMENTS	284,446.23	283,538.58
Total Checking/Savings	518,733.98	445,811.81
Accounts Receivable		
11000 · Accounts Receivable	1,938.16	2,207.47
Total Accounts Receivable	1,938.16	2,207.47
Other Current Assets		
12000 · Undeposited Funds	14,041.07	14,863.00
1400 · OTHER CURRENT ASSETS		
1401 · State ed programs - prepaid exp	4,880.00	3,056.00
1402 · Prepaid annual convention pmts	12,349.00	26,329.49
1403 · Prepaid Insurance	929.26	686.27
1404 · Prepaid Expenses	6,923.31	18,305.26
1405 · Receivable - CD interest	3,367.87	91.04
1406 · Receivable-PAC Fund	0.00	5,222.04
Total 1400 · OTHER CURRENT ASSETS	28,449.44	53,690.10
Total Other Current Assets	42,490.51	68,553.10
Total Current Assets	563,162.65	516,572.38
Fixed Assets		
1500 · PROPERTY & EQUIPMENT		
1501 · Equipment	43,568.82	36,641.02
1502 · Accum depreciation - equipment	-36,604.45	-36,394.81
Total 1500 · PROPERTY & EQUIPMENT	6,964.37	246.21
Total Fixed Assets	6,964.37	246.21
TOTAL ASSETS	570,127.02	516,818.59

PA SOCIETY OF PUBLIC ACCOUNTANTS

Balance Sheet

As of May 31, 2023

	May 31, 23	May 31, 22
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	11,217.47	16,640.53
Total Accounts Payable	11,217.47	16,640.53
Credit Cards		
CitiCard	10,161.36	4,258.61
Total Credit Cards	10,161.36	4,258.61
Other Current Liabilities		
2002 · Accrued expenses	8,283.50	14,806.99
2100 · DEFERRED INCOME		
2101 · Deferred Revenue-Dues		
2111 · Deferred Revenue-Buxmont Dues	13,097.66	6,000.00
2112 · Deferred Revenue-Central Dues	7,296.66	4,209.00
2113 · Deferred Revenue-LV Dues	14,374.83	6,732.83
2114 · Deferred Revenue-Northeast Dues	9,428.50	4,975.00
2115 · Deferred Revenue-Phila Dues	10,126.09	5,455.92
2116 · Deferred Revenue-Western Dues	8,557.23	2,985.00
2117 · Deferred Dues-SOC Dues	13,857.33	6,301.67
2118 · Deferred Revenue-Southeast Dues	2,106.08	1,194.00
2119 · Deferred Revenue-W Central Dues	3,499.08	1,592.00
Total 2101 · Deferred Revenue-Dues	82,343.46	39,445.42
2102 · Annual Meeting Deferred Revenue	34,201.83	9,642.00
2150 · Events		
2150.01 · PA Dept of Rev Fall Tax Seminar	279.00	174.00
2150.05 · Future Webinars (State Sponsor)	5,477.00	1,389.00
2150.99 · Webinar Bundles	3,886.09	3,793.01
2405.1 · Statewide Chapter Events (CoSp)	10,385.00	9,620.00
Total 2150 · Events	20,027.09	14,976.01
Total 2100 · DEFERRED INCOME	136,572.38	64,063.43
2300 · PAYROLL TAX LIABILITIES		
2307 · PR - LST payable	0.00	26.04
Total 2300 · PAYROLL TAX LIABILITIES	0.00	26.04
2400 · OTHER CURRENT LIABILITIES		
2403 · Amount due - pass-through		
2403.8 · Joint Ed CC payments	0.00	1,185.00

PA SOCIETY OF PUBLIC ACCOUNTANTS

Balance Sheet

As of May 31, 2023

	May 31, 23	May 31, 22
2404 · Amount due - "PAC Fund Account"	0.00	4,445.70
2403 · Amount due - pass-through - Other	0.00	1,137.81
Total 2403 · Amount due - pass-through	0.00	6,768.51
Total 2400 · OTHER CURRENT LIABILITIES	0.00	6,768.51
Total Other Current Liabilities	144,855.88	85,664.97
Total Current Liabilities	166,234.71	106,564.11
Total Liabilities	166,234.71	106,564.11
Equity		
3100 · Undesignated Funds	338,946.03	345,772.79
3200 · Board Designated Funds		
Robert Zaleski scholarship		
3211 · Robert Zaleski scholarship eqty	7,224.00	7,224.00
3211.02 · Robert Zaleski disbursements	-3,000.00	-3,000.00
Total Robert Zaleski scholarship	4,224.00	4,224.00
State scholarship		
3210.00 · State scholarship equity	3,992.83	5,612.83
3210.01 · State scholarship receipts	1,369.00	731.00
3210.02 · State scholarship disbursements	-4,000.00	-4,000.00
Total State scholarship	1,361.83	2,343.83
3220 · Practice protection fund	54,411.96	54,411.96
3230 · Legal	5,000.00	5,000.00
3250 · Chapter Assistance	5,000.00	5,000.00
Total 3200 · Board Designated Funds	69,997.79	70,979.79
Net Income	-5,051.51	-6,498.10
Total Equity	403,892.31	410,254.48
TOTAL LIABILITIES & EQUITY	570,127.02	516,818.59

PA SOCIETY OF PUBLIC ACCOUNTANTS

Profit & Loss

July 2022 through May 2023

	Jul '22 - May 23	Jul '21 - May 22
Income		
4000 · REVENUE		
4100 · DUES INCOME		
4101 · BUXMONT		
4102 · Bux - renewal billed	65,388.83	71,203.25
4104 · Bux - writeoff	-5,215.92	-7,074.75
4105 · Bux - CFYE new members	4,012.00	1,590.00
Total 4101 · BUXMONT	64,184.91	65,718.50
4111 · CENTRAL		
4112 · Cen - renewal billed	29,415.67	30,609.67
4114 · Cen - writeof	-1,004.00	-2,985.00
4115 · Cen - CFYE new members	3,279.00	398.00
Total 4111 · CENTRAL	31,690.67	28,022.67
4121 · LEHIGH VALLEY		
4122 · LHV - renewal billed	38,178.75	40,842.33
4124 · LHV - writeoff	-3,555.92	-3,923.91
4125 · LHV - CFYE new members	2,485.00	1,591.00
Total 4121 · LEHIGH VALLEY	37,107.83	38,509.42
4131 · NORTHEAST		
4132 · NE - renewal billed	28,075.58	29,651.00
4134 · NE - writeoff	-1,990.00	-1,791.00
4135 · NE - CFYE new members	1,024.00	497.00
Total 4131 · NORTHEAST	27,109.58	28,357.00
4141 · PHILADELPHIA		
4142 · Phila - renewal billed	38,988.17	42,686.25
4144 · Phila - writeoff	-2,136.08	-4,792.58
4145 · Phila - CFYE new members	3,937.00	1,194.00
Total 4141 · PHILADELPHIA	40,789.09	39,087.67
4151 · WESTERN PA		
4152 · WPA - renewal billed	26,981.08	30,642.83
4154 · WPA - writeoff	-2,125.84	-5,237.66
4155 · WPA - CFYE new members	7,216.00	994.00
Total 4151 · WESTERN PA	32,071.24	26,399.17
4161 · SOUTH CENTRAL		
4162 · SC - renewal billed	35,598.58	39,316.67
4164 · SC - writeoff	-2,056.33	-4,796.00
4165 · SC - CFYE new members	3,190.00	1,094.00
Total 4161 · SOUTH CENTRAL	36,732.25	35,614.67

PA SOCIETY OF PUBLIC ACCOUNTANTS

Profit & Loss

July 2022 through May 2023

	Jul '22 - May 23	Jul '21 - May 22
4171 · SOUTHEAST		
4172 · SE - renewal billed	10,311.67	10,971.83
4174 · SE - writeoff	-1,592.00	-1,091.34
4175 · SE - CFYE new members	1,054.00	398.00
Total 4171 · SOUTHEAST	9,773.67	10,278.49
4181 · WEST CENTRAL		
4182 · WC - renewal billed	7,393.00	7,475.92
4184 · WC - writeoff	-597.00	-398.00
4185 · WC - CFYE new members	3,904.00	99.00
Total 4181 · WEST CENTRAL	10,700.00	7,176.92
Total 4100 · DUES INCOME	290,159.24	279,164.51
4300 · OTHER INCOME		
Executive Office Admin Activity		
4399 · Executive office gross receipts		
4399.02 · Ecommerce Sales	6,421.20	5,833.41
4399 · Executive office gross receipts - Other	11,997.61	15,026.30
Total 4399 · Executive office gross receipts	18,418.81	20,859.71
4399.01 · Executive office receipts - exp	-26,754.95	-22,926.20
Total Executive Office Admin Activity	-8,336.14	-2,066.49
4306 · OI Exhibitors	1,250.00	4,444.40
4300 · OTHER INCOME - Other	170.00	100.00
Total 4300 · OTHER INCOME	-6,916.14	2,477.91
4320 · EDUCATION PROGRAM REVENUE		
Enrolled Agent program		
4330.28 · Enrolled Agent - disbursements	0.00	-110.13
Total Enrolled Agent program	0.00	-110.13
Income Tax School	5,348.75	11,910.50
PA Dept of Revenue		
4320.09 · PA Dept Revenue - receipts	64,894.00	53,301.00
4330.09 · PA Dept Revenue - disbursements	-27,135.07	-18,162.50
Total PA Dept of Revenue	37,758.93	35,138.50
Practice Management		
4330.26 · Practice Mgmt - disbursements	0.00	-800.00
Total Practice Management	0.00	-800.00

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Accrual Basis

PA SOCIETY OF PUBLIC ACCOUNTANTS

Profit & Loss

July 2022 through May 2023

	Jul '22 - May 23	Jul '21 - May 22
State Webinar programs		
4320.01 · State webinar - receipts	265,886.75	323,618.83
4320.04 · Gear Up	0.00	14,732.28
4330.01 · State webinar - disbursements	-172,818.26	-238,926.46
Total State Webinar programs	93,068.49	99,424.65
Total 4320 · EDUCATION PROGRAM REVENUE	136,176.17	145,563.52
4350 · AFFINITY PROGRAMS		
RIA Books		
4360 · Affinity - RIA Books receipts	11,610.72	0.00
4360.01 · Affinity - RIA Books expense	-9,396.77	-8,212.08
RIA Books - Other	71.02	9,275.46
Total RIA Books	2,284.97	1,063.38
4352 · Affinity - UPS	47.06	52.82
4354 · Affinity - Thompson Quickfinder	0.00	321.30
4356 · Affinity - BPN (ACPEN)	1,783.09	1,894.20
4359 · Affinity - Tax Materials Inc.	990.00	770.00
4361 · Affinity - TASC	34.39	869.68
4350 · AFFINITY PROGRAMS - Other	1,064.43	2,264.73
Total 4350 · AFFINITY PROGRAMS	6,203.94	7,236.11
4380 · INTEREST INCOME		
4381 · Int - PNC Brokerage MM	258.75	112.28
4382 · Int - PNC Brokerage CD	3,819.54	78.45
4383 · Int - PNC Bank Money Mkt	3.32	3.32
Total 4380 · INTEREST INCOME	4,081.61	194.05
Total 4000 · REVENUE	429,704.82	434,636.10
Total Income	429,704.82	434,636.10
Gross Profit	429,704.82	434,636.10
Expense		
5000 · EXPENSES		
Convention		
5200 · Convention	0.00	6,163.35
Total Convention	0.00	6,163.35
PRINTING & POSTAGE		
5466.00 · Postage	2,871.42	1,088.87
5466.01 · Printing	327.26	-74.66
Total PRINTING & POSTAGE	3,198.68	1,014.21
5020 · Audit/Review/Comp Fee	3,700.00	3,600.00
5030 · Bank and credit card charges	23,027.62	25,843.75
5040 · Board & Executive Meetings	23,369.02	32,633.56

Profit & Loss

July 2022 through May 2023

	Jul '22 - May 23	Jul '21 - May 22
5100 · COMMITTEE		
5104 · Annual Meeting	415.20	0.00
5109 · Cooperation - IRS	313.89	0.00
5110 · Cooperation - PA Dept Revenue	540.40	1,516.92
5113 · Education	0.00	45.23
5115 · Legislative	370.80	690.38
5117 · Membership & Public Relations	312.30	0.00
Total 5100 · COMMITTEE	1,952.59	2,252.53
5230 · Depreciation Expense	182.30	300.74
5240 · Dues, Subscriptions & Fees	1,509.00	1,225.00
5400 · Equip rental & maintenance	6,404.57	6,360.42
5405 · Flowers & gifts	1,532.00	2,569.39
5410 · Insurance	3,433.93	3,054.30
5435 · Legislative services		
Legislative services	35,835.00	35,330.00
5435 · Legislative services - Other	-6,421.00	-3,347.00
Total 5435 · Legislative services	29,414.00	31,983.00
5436 · Your Social Media - Consultant	11,000.00	10,000.00
5440 · Mgmt Fee - Secretary	600.00	600.00
5445 · Mgmt fee - Treasurer	7,150.00	7,150.00
5446 · Mgmt fee - 990 preparation	625.00	610.00
5450 · Membership costs	12,670.56	5,337.85
5465 · Office expense	14,394.73	7,616.16
5500 · PAYROLL EXPENSES		
5501 · PR- wages executive Director	128,836.51	126,578.08
5502 · PR- wages clerical	83,791.87	77,300.74
5503 · PR- employe benefits	7,597.91	11,015.99
5504 · PR- Payroll Tax FICA	16,243.46	16,089.83
5505 · PR- Payroll Tax FUTA	201.32	126.00
5506 · PR- Payroll Tax SUTA	893.55	387.11
5507 · PR- Payroll Expense Other	85.75	85.75
5509 · PR allocation to EOR	-16,302.00	-16,302.00
Total 5500 · PAYROLL EXPENSES	221,348.37	215,281.50
5630 · Rent & utilities	34,744.83	39,083.07
5650 · Telephone	7,755.30	7,292.02
5700 · TRAVEL		
5701 · Travel - administrative	4,915.72	2,569.56
5702 · Travel - officers	83.53	1,113.61
5703 · Travel - president	1,599.80	982.79
5700 · TRAVEL - Other	0.00	556.02
Total 5700 · TRAVEL	6,599.05	5,221.98

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PA SOCIETY OF PUBLIC ACCOUNTANTS

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Profit & Loss

Accrual Basis

July 2022 through May 2023

	Jul '22 - May 23	Jul '21 - May 22
5800 · Organization technology costs	20,144.78	17,941.37
5805 · Association management software	0.00	8,000.00
Total 5000 · EXPENSES	434,756.33	441,134.20
Total Expense	434,756.33	441,134.20
Net Income	-5,051.51	-6,498.10

	Actual Last Year 6/30/2022 (12 Months)	Year Ended 6/30/23			Year Ended 6/30/24	
		Actual 5/31/2023 11 Months	Budget	% of Budget Total	Budget	% of Budget Total
Membership dues	279,264	290,159	275,000	63.63%	280,000	58.18%
Chapter Subsidies	52,800	-	45,000	10.41%	52,800	10.97%
Investment Income	301	4,082	110	0.03%	5,000	1.04%
Scholarship Income-State	2,380	2,380	3,300	0.76%	1,000	0.21%
Scholarship Income-Zaleski	3,000	3,000	3,000	0.69%	3,000	0.62%
Executive Office	(2,075)	(8,336)	-	0.00%	-	0.00%
Affinity Programs	9,531	6,204	7,800	1.80%	9,500	1.97%
Education Programs(Net)	150,168	136,176	98,000	22.67%	130,000	27.01%
Other	4,544	1,420	-	0.00%	-	0.00%
Total Revenue	499,913	435,085	432,210	100.00%	481,300	100.00%
Review Fee	3600	3,700	3,700	0.79%	3,800	0.75%
Bank Charges	31706	23,028	20,000	4.26%	32,000	6.30%
Board & Executive Meeting	33062	23,369	22,000	4.69%	22,000	4.33%
Bulletin-Pa Accountant	0	-	-	0.00%	-	0.00%
Committee Expense(Sch)	2282	1,953	4,220	0.90%	4,220	0.00%
Convention Expense	27282	-	12,000	2.56%	12,000	2.36%
Dues & Subscriptions	1225	1,691	1,750	0.37%	1,750	0.34%
Equipment Rental & Maint	6939	6,405	7,300	1.56%	7,300	1.44%
Flowers & Gifts	3139	1,532	500	0.11%	500	0.10%
Insurance	3316	3,434	4,700	1.00%	4,700	0.93%
Miscellaneous	328	-	-	0.00%	-	0.00%
Legislative Services	29600	29,414	27,710	5.91%	33,000	6.50%
Management fee-Secretary	1700	600	1,700	0.36%	1,700	0.33%
Management fee-Treasurer	7800	7,150	7,800	1.66%	7,800	1.54%
Managemnt fee-990	610	625	650	0.14%	650	0.13%
Membership Costs	5238 2	12,671	8,700	1.85%	8,700	1.71%
Membership Benefit Verifyle	-	-	-	-	5,590	1.10%
NSA Expenses	0	-	-	0.00%	-	0.00%
Office expense	8181 1	14,395	7,700	1.64%	8,200	1.61%
Personnel	253377	237,650	256,000	54.56%	284,000	55.90%
PR Allocation to Ex Receipts	-17784	(16,302)	(17,800)	-3.79%	(17,784)	-3.50%
Postage	1227	2,871	2,350	0.50%	1,300	0.26%
Printing	(37)	327	465	0.10%	-	0.00%
Scholarship Exp-State	4,000	4,000	4,000	0.85%	4,000	0.79%
Scholarship Exp-Zaleski	3,000	3,000	3,000	0.64%	3,000	0.59%
Social Media	12,000	11,000	12,000	2.56%	12,000	2.36%
Staff Education	-	-	1,000	0.21%	-	0.00%
Rent & Utilities	42,692	34,745	41,000	8.74%	23,498	4.63%
Technology Costs	29,973	20,145	26,000	5.54%	30,000	5.91%
Telephone	7,937	7,755	8,100	1.73%	8,100	1.59%
Travel	5,966	6,599	2,665	0.57%	6,000	1.18%
Total Expenditures	\$ 508,359	\$ 441,757	\$ 469,210	100.00%	\$ 508,024	99.17%
Revenue vs Expenditures	\$ (8,446)	\$ (6,672)	\$ (37,000)		(26,724)	

Committee Expense

Annual Meeting	-	415	500	0.11%	-	0.00%
By-Laws	-	-	-	0.00%	-	0.00%
Education	45	-	-	0.00%	-	0.00%
Finance	-	-	-	0.00%	-	0.00%
IRS Cooperation	-	314	-	0.00%	-	0.00%
Legislative	720	371	700	0.15%	-	0.00%
Long Range Planning	-	-	1,400	0.30%	-	0.00%
Membership	-	313	1,195	0.25%	-	0.00%
Monitor State Board	-	-	50	0.01%	-	0.00%
Pa Dept of Rev Cooperation	1,517	540	300	0.06%	-	0.00%
Scholarship	-	-	75	0.02%	-	0.00%
Technology	-	-	-	0.00%	-	0.00%
Total Committee Expense	\$ 2,282	\$ 1,953	\$ 4,220	0.90%	4,220	0.00%

1 includes approx \$5,000 moving expenses

2 includes \$5,590 for ne Verifyle program



To the Members of the Board,

I have attended the following events, seminars, and meetings:

July 14, 2022	Officer Zoom Meeting
August 4, 2022	Lehigh Valley Board Meeting
August 4, 2022	Officer Zoom Meeting
August 25, 2022	Officer Zoom Meeting
September 12, 2022	Executive Committee Meeting
September 17, 2022	PSTAP State Board of Directors Meeting
September 22, 2022	PA Department of Revenue Fall Update
October 18, 2022	NJ & IRS Update
November 3, 2022	Jennings Tax Speaker 1040
December 6, 2022	2022 Year End Tax Planning
December 20, 2022	Lehigh Valley Christmas Party Social
January 17, 2023	Lehigh Valley Board of Directors Meeting
February 23, 2023	Officer Zoom Meeting
February 28, 2023	Lehigh Valley Board of Directors Meeting
March 21, 2023	Lehigh Valley Board of Directors Meeting
April 20, 2023	Officer Zoom Meeting
April 24, 2023	Budget & Finance Committee Zoom Meeting
April 25, 2023	Lehigh Valley Chapter Meeting
April 26, 2023	Executive Committee Zoom Meeting
April 29, 2023	Lehigh Valley Board of Directors Zoom Meeting
May 5, 2023	Leadership Orientation
May 6, 2023	PSTAP State Board of Directors Meeting

Respectfully submitted, Deborah Mininger-Lahneman, EA PSTAP Secretary

PSTAP MEMBERSHIP REPORT - FYE Comparison Report

STATEWIDE STATISTICS

Annual Meeting	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76
Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
ACTIVE	1279	1317	1430	1424	1416	1446	1418	1440	1502	1642	1654	1691	1791	1714	1667	1704	1667			1383	1450
RETIRED	50	52	48	43	39	41	36	31	31	27	28	28	23	20	21	24	29			24	27
ASSOCIATE	63	65	56	63	63	57	59	56	61	63	58	56	65	63	58	56	50			16	54
STUDENT	7	13	13	17	11	9	9	7	21	58	70	88	93	132	167	181	170			186	196
LIFE	18	18	19	20	20	22	23	24	23	24	25	26	24	24	24	24	24			25	26
MEMBERS	1418	1467	1568	1569	1551	1577	1545	1560	1640	1801	1838	1890	1998	1955	1938	1990	1941			1666	1753

BUXMONT

Annual Meeting	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76
Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>TOTAL</u>	<u>398</u>	<u>415</u>	<u>438</u>	<u>440</u>	<u>441</u>	<u>446</u>	<u>435</u>	<u>432</u>	<u>444</u>	<u>464</u>	<u>456</u>	<u>449</u>	<u>471</u>	<u>459</u>	<u>434</u>	<u>457</u>	<u>447</u>			<u>357</u>	<u>360</u>
Active	366	380	404	408	410	418	406	404	414	431	423	415	433	415	393	413	402			319	319
Retired	9	7	7	5	6	6	6	7	7	9	9	9	6	5	4	6	9			5	6
Associate	19	21	20	21	20	17	17	16	18	17	17	17	23	23	21	21	18			16	16
Student	1	4	3	3	2	2	3	2	2	3	3	4	5	12	13	14	15			14	15
Life	2	2	2	2	2	2	2	2	2	3	3	4	3	3	3	3	3			3	4

CENTRAL

Annual Meeting	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76
Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>TOTAL</u>	<u>130</u>	<u>127</u>	<u>124</u>	<u>138</u>	<u>136</u>	<u>136</u>	<u>142</u>	<u>141</u>	<u>142</u>	<u>153</u>	<u>153</u>	<u>150</u>	<u>176</u>	<u>176</u>	<u>172</u>	<u>178</u>	<u>179</u>			<u>162</u>	<u>182</u>
Active	116	111	110	122	121	121	128	127	131	139	141	133	158	157	151	155	162			141	160
Retired	4	6	6	6	4	4	3	2	1	0	0	1	1	1	2	2	1			1	2
Associate	6	6	5	7	8	8	7	7	7	7	4	6	8	8	8	9	7			7	6
Student	1	1	0	0	0	0	0	0	0	4	5	7	6	7	8	9	7			11	12
Life	3	3	3	3	3	3	4	4	3	3	3	3	3	3	3	3	2			2	2

LEHIGH VALLEY

Annual Meeting	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76
Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>TOTAL</u>	<u>158</u>	<u>168</u>	<u>183</u>	<u>190</u>	<u>195</u>	<u>203</u>	<u>197</u>	<u>199</u>	<u>212</u>	<u>229</u>	<u>230</u>	<u>234</u>	<u>242</u>	<u>242</u>	<u>237</u>	<u>244</u>	<u>241</u>			<u>220</u>	<u>211</u>
Active	140	149	167	170	174	181	178	183	195	208	209	215	222	215	206	213	213			190	179
Retired	6	7	7	7	4	7	6	3	4	2	1	1	1	2	2	2	3			4	4
Associate	9	9	6	9	10	10	9	8	9	12	11	8	5	9	8	7	6			7	7
Student	0	0	0	1	1	1	0	1	1	4	6	7	11	13	17	18	15			15	17
Life	3	3	3	3	3	3	4	4	3	3	3	3	3	3	4	4	4			4	4

NORTHEAST

Annual Meeting	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76
Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>TOTAL</u>	<u>136</u>	<u>142</u>	<u>147</u>	<u>148</u>	<u>145</u>	<u>153</u>	<u>148</u>	<u>158</u>	<u>168</u>	<u>197</u>	<u>190</u>	<u>207</u>	<u>201</u>	<u>196</u>	<u>213</u>	<u>214</u>	<u>212</u>			<u>189</u>	<u>187</u>
Active	122	128	137	136	135	144	141	153	163	188	181	196	189	173	169	168	166			140	136
Retired	3	3	3	3	3	4	2	1	1	1	1	1	1	1	0	0	0			0	0
Associate	10	10	6	7	5	4	4	3	3	3	3	4	4	4	3	3	3			2	3
Student	0	0	0	1	1	0	0	0	0	4	4	5	6	17	40	42	42			46	27
Life	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1			1	1

PHILADELPHIA TRI COUNTY

Annual Meeting	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76
Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>TOTAL</u>	<u>215</u>	<u>220</u>	<u>238</u>	<u>215</u>	<u>204</u>	<u>201</u>	<u>196</u>	<u>198</u>	<u>227</u>	<u>253</u>	<u>273</u>	<u>278</u>	<u>304</u>	<u>281</u>	<u>288</u>	<u>303</u>	<u>291</u>			<u>244</u>	<u>251</u>
Active	182	184	204	184	178	179	173	175	196	208	230	229	258	234	240	252	242			195	200
Retired	14	13	12	11	9	9	8	8	8	8	9	8	5	5	6	6	7			5	5
Associate	13	13	12	9	10	6	7	8	9	9	6	8	8	7	5	6	6			3	6
Student	3	6	5	6	2	2	4	1	8	20	22	28	28	30	32	34	31			36	35
Life	3	3	4	4	4	4	4	5	5	5	5	5	4	4	4	4	4			5	5

SOUTHEAST

Annual Meeting	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76
Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>TOTAL</u>	<u>23</u>	<u>29</u>	<u>35</u>	<u>33</u>	<u>39</u>	<u>42</u>	<u>43</u>	<u>44</u>	<u>47</u>	<u>54</u>	<u>58</u>	<u>57</u>	<u>57</u>	<u>65</u>	<u>58</u>	<u>57</u>	<u>58</u>			64	60
Active	23	28	35	33	0	41	42	43	46	51	53	52	52	58	51	50	49			52	49
Retired	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	2			1	1
Associate	0	0	0	0	0	1	1	1	1	1	1	1	1	1	0	0	0			2	1
Student	0	0	0	0	0	0	0	0	0	2	1	2	2	4	5	5	5			7	7
Life	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	2			2	2

SOUTH CENTRAL

Annual Meeting	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76
Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>TOTAL</u>	<u>193</u>	<u>196</u>	<u>214</u>	<u>215</u>	<u>209</u>	<u>209</u>	<u>214</u>	<u>214</u>	<u>221</u>	<u>249</u>	<u>259</u>	<u>269</u>	<u>292</u>	<u>280</u>	<u>279</u>	<u>269</u>	<u>253</u>			<u>212</u>	<u>222</u>
Active	183	183	200	198	192	191	194	194	198	227	235	244	262	251	253	238	221			177	186
Retired	3	5	5	4	4	5	3	3	3	3	3	3	4	2	3	4	5			7	8
Associate	4	4	5	8	8	9	12	11	11	9	8	7	11	8	6	6	6			5	4
Student	0	0	0	0	0	0	0	1	3	3	6	9	9	13	12	16	16			18	19
Life	3	4	4	4	4	4	5	5	6	6	6	6	6	6	3	5	5			5	5

WESTERN PA

Annual Meeting	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76
Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>TOTAL</u>	<u>140</u>	<u>145</u>	<u>164</u>	<u>156</u>	<u>149</u>	<u>152</u>	<u>134</u>	<u>136</u>	<u>139</u>	<u>152</u>	<u>173</u>	<u>195</u>	<u>203</u>	<u>200</u>	<u>206</u>	<u>218</u>	<u>214</u>			<u>176</u>	<u>213</u>
Active	124	131	149	140	135	137	122	124	121	125	141	161	170	163	163	174	174			133	162
Retired	10	10	7	6	5	5	6	6	6	3	3	4	2	1	1	1	1			0	1
Associate	1	1	2	2	2	2	1	1	2	4	6	3	3	1	3	1	1			5	9
Student	2	1	4	5	4	4	2	2	7	17	20	24	25	32	36	39	35			35	38
Life	3	2	2	3	3	4	3	3	3	3	3	3	3	3	3	3	3			3	3

WEST CENTRAL

Annual Meeting	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76
Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>TOTAL</u>	<u>24</u>	<u>25</u>	<u>26</u>	<u>29</u>	<u>33</u>	<u>35</u>	<u>36</u>	<u>38</u>	<u>40</u>	<u>50</u>	<u>46</u>	<u>51</u>	<u>52</u>	<u>56</u>	<u>55</u>	<u>50</u>	<u>46</u>			<u>42</u>	<u>67</u>
Active	22	23	24	28	32	34	33	36	38	47	41	46	47	48	45	41	38			36	59
Retired	1	1	1	1	1	1	2	1	1	1	1	1	2	2	2	2	1			1	0
Associate	1	0	0	0	0	0	1	1	1	1	2	2	3	2	4	3	3			1	2
Student	0	1	1	0	0	0	0	0	0	1	2	2	1	4	4	4	4			4	6
Life	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			0	0

June 2023 NEW MEMBERS - FYE 2024 RENEWED

Former member

Brand new - 2023

Last Name	First Name	Title	Firm Name	CH	ST	ID	2023 Join Rate	FORMER LAPSED	FYE 2024 RENEWED
Abraham	Thomas		Jebran and Abraham PC	BX	AC	507054	199		
Angelo	Robert		Wells Fargo Advisors	BX	AC	19982	99	2013	
Artikova	Aziza			BX	AC	508586	149		
Birkmire	John	CPA	Morgan, Lewis & Bockius	BX	AC	505082	149		
Bonner	Jason			BX	AC	508841	199		
Braun	Catherine			BX	AC	508109	199		116.08
Brizuela	Kimberly	CPA	Diamond and Associates PC CPAs	BX	AC	503774	199		
Brooks	Harris		Harris J. Brooks & Co.	BX	AC	19739	99	2013	
Capinas	Susan		Jebran and Abraham PC	BX	AC	507041	149		
Davis	William		Gilbert Wilson and Hunter, LLP	BX	AC	502396	99		
Etienne	Corinne		Morgan Lewis	BX	AC	508639	149		
Glauser	Michael		Penn Jersey Accounting	BX	AC	508437	99		
Handwerk	Matthew			BX	AC	508799	129		
Harvey	Kathleen			BX	AC	508461	99		
Holland	Susan	CPA	Susan J. Holland, CPA	BX	AC	508786	129		116.08
Klebanoff	Marc	CPA	Bush Tecosky Goodman Feldman LLC	BX	AC	508310	149		
Korn	Henry	CPA	Korn and Associates CPAs PC	BX	AC	12643	149	2019	
Lindholm	Robert		Lindholm and Schwed Inc.	BX	AC	503805	99		
Maier	Christina			BX	AC	13906	99	2016	
McGrath	Samantha	CPA	McGrath Tax & Accounting	BX	AC	507769	199		
McGuire	Michael		Kohler, McGuire Inc.	BX	AC	508160	99		
Navroth	Mary	CPA	Mary R. Navroth, CPA	BX	AC	18150	149		
Neri	Angelo	CPA	Koelle Neri & Maher	BX	AC	26172	199		
Nicoletto	Anthony		Alberthohn Depalantino & Co.	BX	AS	508705	199		
Roth	Sheryl	EA	Morgan Lewis and Bockius LLP	BX	AC	18576	149	2012	
Smalarz	Joan	EA		BX	AC	19495	149	2020	
Talone	Corey	CPA	Henry Frank & Co.	BX	AC	505758	199		
Ulrich	James		Ronald A. Williams and Co.	BX	AC	508644	199		
Vance	Dean	CPA	Vance Associates CPA	BX	AC	26175	199		

Bastian	Tracy	CPA	Tracy Bastian, CPA	CTL	AC	507815	149		165.83
Beltle	Kyle		Kauffman CPA	CTL	AC	508845	199		
Daubenspeck	Karen		C and C Tax Service Inc	CTL	AC	502194	149		
Donovan	Erin		CandC Tax Service Inc.	CTL	AC	508618	149		
Gehr	Helen	CPA	James M. Hook and Company	CTL	AC	505278	149		
Gerhart	Kimberly		Fanelli and Company LLC Accountants	CTL	AC	508035	149		
Goldcamp	Susan	EA	Goldcamp Tax Facts LLC	CTL	AC	20336	149	2018	
Haas-McNally	Theresa		Butterkup\'s Tax Prep LLC	CTL	AC	508636	149		
Hess	Jordan			CTL	AC	508840	199		
Ipolitto	Robert		Fanelli and Company LLC Accountants	CTL	AC	508660	149		
Keely	Kathy	EA	Witmer Tax Inc.	CTL	AC	507718	149		
Leese	Barbara	CPA	Gift CPAs	CTL	AC	507311	99		
Mearig	Tammy		Acuity Advisors and CPAs, LLC	CTL	AC	503998	149	2013	165.83
Rodriguez-Barbosa	Mileiry		Ross CPA	CTL	AC	508773	199		
Seibert	Scott		Seibert and Associates, LLC	CTL	AC	508642	149		
Shaub	Krista		Weinhold, Nickel and Company, LLP	CTL	AC	502198	199		
Snyder	Michael	CPA	Witmer Tax Inc.	CTL	AC	508395	149		
Test	Theresa	EA	Martin Associates	CTL	AC	504933	149		
Westcott	Janis		Fanelli and Company LLC Accountants	CTL	AC	508036	149		
Wise	Philip		JS Accounting LLC	CTL	AC	508791	199		
Wolpert Jr.	Robert			CTL	AC	502507	149		
Yoh	Randall	CPA	Gift CPAs	CTL	AC	504250	149		
Bailey	Yvonne		Haffner & Associates, CPA\'S	LHV	AC	502075	149		
Bispeck	Matthew	CPA	Haffner and Associates LLC	LHV	AC	506684	149		
Cagle	Charles	CPA	Charles A. Cagle, CPA	LHV	AC	502849	149	2019	
Kostyk	Loretta	CPA		LHV	AC	501716	149		
Merendino	Lee	CPA	Merendino Accounting and Tax Services	LHV	AC	500629	149		
Morgandale	Cynthia			LHV	AC	507703	149		
Ozeck	Charles	CPA		LHV	AC	503997	149		
Pinto	Leslie	CPA	Corcoran Hegarty & Assoc	LHV	AC	508449	149		
Sawickij	Beth			LHV	AC	505521	199		
Smull	Beverly			LHV	AC	505972	149		
Wenz	Jill	EA	Wenz Tax and Financial Services LLC	LHV	AC	506132	149	2017	165.83
Androckitis	William		Kopec Associates	NE	AC	508824	199		99.5

Bartolai	Albert			NE	AC	500737	149	
Hazleton	Karen		Michelle Hazleton, CPA PC	NE	AC	20199		
Hazleton	Michelle		Michelle Hazleton, CPA PC	NE	AC	506969	129	
Lumia	Colleen		Kohanski and Co. PC	NE	AC	508842	199	
Murphy	Glynn	CPA	Glynn D. Murphy, CPA	NE	AC	20175	149	2012
Smith	Marvin		Smith Bookkeeping Financial Services LLC	NE	AS	508849	199	
Blaisse	Joseph		Del Pizzo and Associates	PH	AC	508637	199	
Boyce	Colleen	CPA	Donnelly Boyce & Associates	PH	AC	505559	149	
Campellone	Stephen			PH	AC	506565	149	165.83
Chapman	Kaylina			PH	AS	507017	199	
Dolan	Michele		Kohler McGuire, Inc	PH	AC	508577	129	
D'Urso	Donato	CPA	Morris J. Cohen and Co PC	PH	AC	503220	149	132.67
Feldman	Ira	CPA		PH	AC	508798	129	
Glazer	Larry	CPA		PH	AC	508277	149	
Harris	Carole		Carole Harris Tax Service	PH	AC	507764	199	
Hernandez	Marina		MHTax	PH	AC	504754	99	
Horrow	Jeffrey	EA	S. Jeffrey Horrow Associates LLC	PH	AC	508691	199	
Incollingo	Gregory		Incollingo Tax and Bookkeeping, LLC	PH	AC	508694	199	
Kessler	Stephen		Sklar Carmosin & Co	PH	AC	508228	199	99
Maio	Rose	EA		PH	AC	500554	199	
Morelock	Eileen			PH	AS	503005	199	
Newhard	James	CPA	James J. Newhard, CPA	PH	AC	505409	99	182.42
O'Neill	Robert	CPA	HR Block	PH	AC	504807	199	
Walheim	Joseph	CPA	The Walheim Group	PH	AC	506195	149	182.67
Walheim	Jon	CPA	The Walheim Group	PH	AC	506194	149	132.67
Evans	Eileen	CPA	Eileen R. Evans, CPA	SE	AC	19933	199	2011
Garritty	Paul			SE	AC	502639	129	
Greenberg	Murray		MNG Tax and Accounting Services LLC	SE	AC	508834	199	
Nanni	Timothy	CPA	Timothy Nanni, CPA	SE	AC	508781	199	116.08
Winter	Edwin	CPA	Edwin T. Winter, Jr. CPA	SE	AC	508779	129	
Bliss	Joni		Martin J. Flannery and Associates	SOC	AC	508294	149	
Case	Suzette			SOC	AC	502399	149	
Crum	Edward	CPA	Edward L. Crum CPA and Company P.A.	SOC	AC	508817	129	
Failor	Kimberly		RH2 Inc.	SOC	AC	508671	149	

Fetrow	Kimberly		KAT Bookkeeping LLC	SOC	AC	508835	199	
Group	Gary	AFSP	Group\'s Tax & Payroll Service	SOC	AC	502398	149	165.83
Hackett	Crystal		Crystal Hackett, CPA	SOC	AC	508721	199	
Hearn	Wayne			SOC	AC	508653	199	
Hoffman	Lawrence			SOC	AC	508797	199	
Jansen	Edward	CPA		SOC	AC	505104	149	
King	David		Martin Accounting	SOC	AC	502085	199	
Lenhart	Brenda		Brenda Lenhart, AFSP	SOC	AC	505839	149	
Logan	Donald	CPA	Robert Morris and Company CPA	SOC	AC	508672	149	149.25
McCool	George	AFSP	McCool\'s Tax Service	SOC	AC	508659	149	149.25
Morrison	Katherine	EA	Morrison Tax and Accounting LLC	SOC	AC	508751	149	
Myers	Carl		Myers Income Tax Service LLC	SOC	AC	508766	149	
Myers	Eric		Myers Income Tax Service LLC	SOC	AC	505183	149	
Romberger	Jennifer		Accounting with JR	SOC	AC	508790	129	
Shultz	Rebecca		Waynesboro Economy Income Tax Servic	SOC	AC	508683	149	
Srogoncik	John	CPA	John R. Srogoncik, CPA	SOC	AC	508631	149	
Baughman	Nancy		Bonney Forge Corporation	WC	AC	508685	149	
Bolt	Mary	EA	Bolt Tax & Financial LLC	WC	AC	19740	149	2016
Clark	Timothy	CPA	Laurel Auto Group	WC	AC	505284	149	
Eckenroad	Todd	EA	Eckenroad Accounting Services	WC	AC	508658	149	
Fellabaum	Melinda	EA		WC	AC	508677	149	
Ferry	Stephanie		Dora Ferry Accounting - Tax Service	WC	AC	503392	149	165.83
Galus	Edward	CPA	Edward R. Galus, CPA	WC	AC	503853	149	
Goodman	Anita			WC	AC	500689	149	
Helmer	Lisa	CPA		WC	AC	500674	149	
Hess	Robert		Hess and Marino	WC	AC	508723	149	
Hood	Valerie		Prasko\'s Accounting Firm, Inc.	WC	AC	508729	149	
Jeffries	Kerry	EA	Landolfi Financial Services Inc.	WC	AC	506914	149	
Johnston	Daniel	CPA	DJCPA Enterprises	WC	AC	508698	129	
Johnson	Sarah		Tuning Accounting Services Inc.	WC	AC	508641	149	
Kivisto	David	EA	Samuel G. White CPA LLC	WC	AC	508616	199	
Marino	Samuel	CPA	Hess and Marino	WC	AC	508722	149	
Miles	Donna	EA	H&R Block	WC	AC	508663	149	
Moore	Michelle		Tuning Accounting Services Inc.	WC	AC	507465	149	

Murphy	Jennifer		Sickler Tarpey and Associates	WC	AC	501523	149	149.25
O'Dell	Jennifer		Impact Red Services LLC	WC	AC	507904	149	
Peo	Richard	CPA	Richard J. Peo, CPA	WC	AC	508675	149	
Prasko	Shirley	EA	Prasko's Accounting Firm Inc.	WC	AC	506690	149	
Renninger	Keshia		Bonney Forge Corporation	WC	AC	508686	149	
Sukenik	Richard	CPA	Richard M. Sukenik, CPA	WC	AC	502681	199	
Thomas	Sherry	CPA		WC	AC	508776	149	
Wagner	Robert	ACCOU	Hess & Marino, CPAs	WC	AC	508724	149	
Wilson	Jeff			WC	AS	508843	199	
Aland	Diane	CPA		WP	AC	506210	149	
Bayer	Thomas		Forever Media Inc.	WP	AC	505212	149	
Berteotti	Joy	CPA	Joy Y. Berteotti, CPA	WP	AC	503412	149	149.25
Bradshaw	Michael	CPA	Brncic Accounting & Tax Services, Inc	WP	AC	502402	149	
Brooks	Earl		Earl Brooks Services	WP	AC	507420	149	2018
Carlins	Daniel	EA	Carlins Tax and Financial Services	WP	AC	505769	149	
Dennison	Connie	EA		WP	AC	19563	199	
Dozzi	Giulia		Crawford Ellenbogen	WP	AC	506255	199	
Evelsizer	Suzanne		JAS Bookkeeping LLC	WP	AC	508719	199	
Fagan	Michele	CPA		WP	AC	502254	149	165.83
Fries	Keith	CPA	Fries & Associates PC	WP	AC	506150	199	
Gazdacko	Robert	EA		WP	AC	506878	149	
Gilardi	Colleen			WP	AC	508783	199	116.08
Gold	Patricia		Haggs Tax Team LLC	WP	AC	508706	199	
Green	Elizabeth	CPA		WP	AC	501715	149	
Greer	Erin	CPA	Karen L. Vidt, CPA	WP	AC	508622	149	
Habib	Joseph	CPA	Peter M. Habib & Associates, Inc.	WP	AC	13247	129	
Hardy	Brian		Hardy & Company LLC	WP	AC	504274	199	
Kaltenbaugh	Donald	CPA	Bodine Perry	WP	AC	507365	149	
Keenan	Michael	CPA	The Keenan Group	WP	AC	505666	149	
Kovach	Richard	CPA	McCall Scanlon & Tice	WP	AC	502274	199	
Macurak	Elaine		John J. Macurak	WP	AC	503754	199	
Marx	Kenneth	EA	Station Capital Tax Services	WP	AC	507281	149	165.83
Maxin	Daniel			WP	AC	508614	199	165.83
McDonald	Steven		Brncic Accounting and Tax Services Inc.	WP	AC	508620	149	

Musho	Rebekah	Michael T. Blissman CPA & Company LLC	WP	AC	507282	199		99.5
Oxenreiter	Thomas	CPA	WP	AC	508770	149		116.08
Pascal	Michael		WP	AC	506171	149		
Petrocelli-Tanner	Lisa	CPA Petrocelli & Co., Inc.	WP	AC	15956	199	2016	
Rager	Raymond	Bruns Gelles and Co, PC	WP	AC	501973	129		
Rapoport	Lawrence	CPA Rapoport Berkman and Associates LLC	WP	AC	504395	149		
Reep	Kelly	Zima Financial	WP	AS	508399	149		
RESZETYLO	CHARLES	RESZETYLO ACCOUNTING & TAX SERVICE	WP	AC	507974	149		
Rush	Barry	CPA Rush Accounting PC	WP	AC	19542	149	2018	
Sevel	Mark	HandR Block	WP	AS	508734	149		182.67
Stewart, Jr.	David	CPA Stewart and Co. CPAs PC	WP	AC	506293	149		165.83
Summers-Milliner	Paula	McGill, Power, Bell & Associates, LLP	WP	AC	507186	149		
Sweeney Hill	Margaret	Adjusting Entries	WP	AC	506213	149		165.83
Urbaniak	Amy	McGill, Power, Bell and Associates, LLP	WP	AC	503183	149		
Vidt	Karen	CPA Karen L. Vidt, CPA	WP	AC	502359	149		
Whitman	Jill	H&R Block	WP	AS	508846	199		
Williams	Rusty	CPA	WP	AC	505271	149		116.08
Winslow	Stacy	EA Star Financial Services Group LLC	WP	AC	506283	149		
Zurlo	William	Duncan Accounting Services	WP	AC	508750	199		

\$28,680.00

4228.71

Buxmont 29
 Central 21
 Lehigh Valley 12
 Northeast 6
 South Central 20
 Southeast 5
 Philadelphia Tri County 19
 West Central 27
 Western PA 44
New Member Totals: 183

Committee Activity Summary for Bylaws & Governance Committee

Submitted By: Mary Lew Kehm

Date: 06/06/2023

Committee Activity from 07/01/22 through 06/06/23

() Committee Had No Activity (Check this only if the committee did not meet and/or no work was done by committee)

Date	Location	Attendees	Issues/Recommendations/Topics Discussed	Action Required	Time Table
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Changes are recommended to update bylaws for changes at NSA. These are attached.	Distributed to Members; Vote at Annual Meeting.
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PROPOSED AMENDMENTS TO THE PSTAP BYLAWS
TO BE VOTED ON AT JUNE 2023 ANNUAL MEETING

1. Article VII

Section 1A. The Board of Directors shall consist of the following members of the Society: President, all Past Presidents, President-Elect, First Vice President, Second Vice President, Treasurer, Secretary, ~~NSA State Director provided he/she is a PSPA member in good standing~~, each Chapter President, and one Director elected annually by his/her local Chapter. It is further provided that, where a Chapter President is entitled to membership on the Board of Directors by virtue of holding state office or as a past state president, the local Chapter shall be entitled to elect a member to replace said member.

2. Article XII – National Society of Accountants --- would be deleted.

~~Section 1. The Society is a duly chartered affiliate of the National Society of Accountants. Section 2. The Society shall nominate by use of the election process as outlined in Article VIII and in compliance with the NSA by laws, an individual to serve as the NSA State Director for Pennsylvania and the Society.~~

3. Since Article XII would be deleted, Article XIII would be renumbered to Article XII.

These changes are due to a) NSA no longer has Affiliated State Organizations; and b) NSA no longer has State Directors.

Committee Activity Summary for Membership Committee

Submitted By: Barb Soltysiak

Date: June 12, 2023

Committee Activity from 09/17/2022 through 6/12/2023

() Committee Had No Activity (Check this only if the committee did not meet and/or no work was done by committee)

Date	Location	Attendees	Issues/Recommendations/Topics Discussed	Action Required	Time Table
11/17/2022	ZOOM	Amish Dhanak Andy Piernock Barb Soltysiak Celestine Henderson Clare Shaw Dawn Douglas Dennis Markowitz Randy Brandt Sherry DeAgostino Tatitana Ivoylova Tom Ostrowski	New Members: How many years after lapse to take advantage of membership offer 25 year candy jars 2020,2021,2022 Infographic-Back page Membership Tool Kit Tiered Memberships	5 years To be handed out at seminars/rest mailed Testimonials and Fun Facts Review, update and recommend new additions Review membership structure of other organizations	immediately immediately May Board meeting Dec 2022 meeting Dec 2022 meeting
12/15/2022	ZOOM	Amish Dhanak Barb Soltysiak Clare Shaw Dawn Douglas Dennis Markowitz Sherry DeAgostino Tatitana Ivoylova Tom Ostrowski	Infographic-Back page	Review of first draft of back page	
1/12/2023	ZOOM	Amish Dhanak Andy Piernock Barb Soltysiak Celestine Henderson Clare Shaw Dawn Douglas Dennis Markowitz Jeanette Trama Sherry DeAgostino	Infographic-Back page Member Tool Kit Email discussion- New Group Membership Structure	Review of second draft of back page *Add some statistics to back page:CPE hours, Shred facts Placement of tool kit on website and review of info included Mentorship Community for New and Aspiring Firm Owners First discussion on Tiered membership	June Annual Meeting
5/5/2023	IN PERSON	Dawn Douglas Sherry DeAgostino Barb Soltysiak	Develop agenda for June 8 meeting. Discuss minor changes to infographic back page		
6/8/2023	ZOOM			VERBAL REPORT	

LEGISLATIVE COMMITTEE
ANNUAL MEETING REPORT 2023
SUBMITTED BY
NEIL C TRAMA

During the last year myself and Rich Kelly participated in monthly phone calls with Kathy Pape and Sara Holloway.

We have monitored various bills that would impact our members and their clients

We had a successful Day at the Capital

PSTAP will be submitting comments during PA State Board Of Accountancy comment period regarding NASBA revisions

We were also involved with meeting with PA Dept of Revenue regarding the elimination of Tele-File

Re: Monitoring the PA State Board of Accountancy

May 19, 2023

The meeting was held via on-line computer conference. The meeting was called to order by the chairperson, roll call was taken, and the meeting agenda was generally followed.

Much of the meeting consisted of the standard reports from the Chairman and from the Commissioner, as well as a hearing on an individual applying for reinstatement of a CPA license.

There were no significant items/decisions that were discussed, debated, or voted upon.

The next upcoming board meeting will be held on July 19, 2023.

PSTAP Monitoring the PA State Board of Accountancy

A handwritten signature in black ink, appearing to read 'R. Brandt CPA', with a stylized flourish at the end.

Randy L. Brandt, CPA

Committee Activity Summary for Long Range Planning

Submitted By: Tom Ostrowski & Jeanette Trama

Date: June 2023

Committee Activity from July 2022 through June 2023

() Committee Had No Activity

In lieu of more traditional committee meetings, the Long Range Planning Committee worked alongside the Executive Office, Membership Committee, Line Officers and Board of Directors to develop and refine an overall Strategic Plan for the Organization. Those efforts were highlighted by an extensive Strategic Planning Session in September 2022, which was followed-up with several informal meetings and communications throughout the fiscal year.

The PSTAP is currently focusing on the following goals as a result of these efforts:

Recruit New Members

Retain Members

Target Younger Members

Promote Member Engagement

Hold Non-CPE Social Events

Increase Member Recognition

The PSTAP is planning to host another Strategic Planning Session in September 2023.



COMMITTEE ON COOPERATION WITH IRS

Annual Meeting Report For June 2023

My activities were the following:

**** Board Meeting Report For September 17, 2022**

- No activity since April of 2022.
- Placed a phone call to Rich Furlong. He is on the road until the September 19th
- The last communication was concerning security attacks on tax professionals.

**** Board Meeting Report For December 10, 2022**

- No activity since September of 2022.
- Edward Jenkins representing PICPA

Good afternoon all:

Just a couple notes/observations:

1. While IRS has received significant new funding in the IRA, don't expect changes very soon. Roughly 56,000 of their 82,000 employees are retirement eligible within about 5 years. Because IRS is unionized and must work within the federal employee pay grade systems, IRS is not really able to compete with companies in the private workforce environment. Federal employees must also pass a drug test. Lastly, there is an extended hiring process, which when added to requisite training, yields about a two-year cycle from employment application to ready-for-the phones status.
2. Large firms have been using robocalling services. (You engage a robocalling service, they dial IRS, when IRS answers, the call is transferred to you.) However, a number of folks

complained to IRS about this practice. Even the large firms were uncomfortable with the idea of paying for access to IRS. IRS has implemented a software program to identify and disconnect robocalling services to the point that some of those services have stopped taking new customers.

3. The “Defund the IRS” congressional movement traces all the way back to our friend Lois Lerner, compounded by the 30+ day shutdown and then the pandemic. IRS has missed whole generations of hiring. IRS contingency plans only contemplated a five-day shutdown so a 30+ day shutdown caused untold backlogs before the pandemic. Then the pandemic wreaked havoc on their workforce.

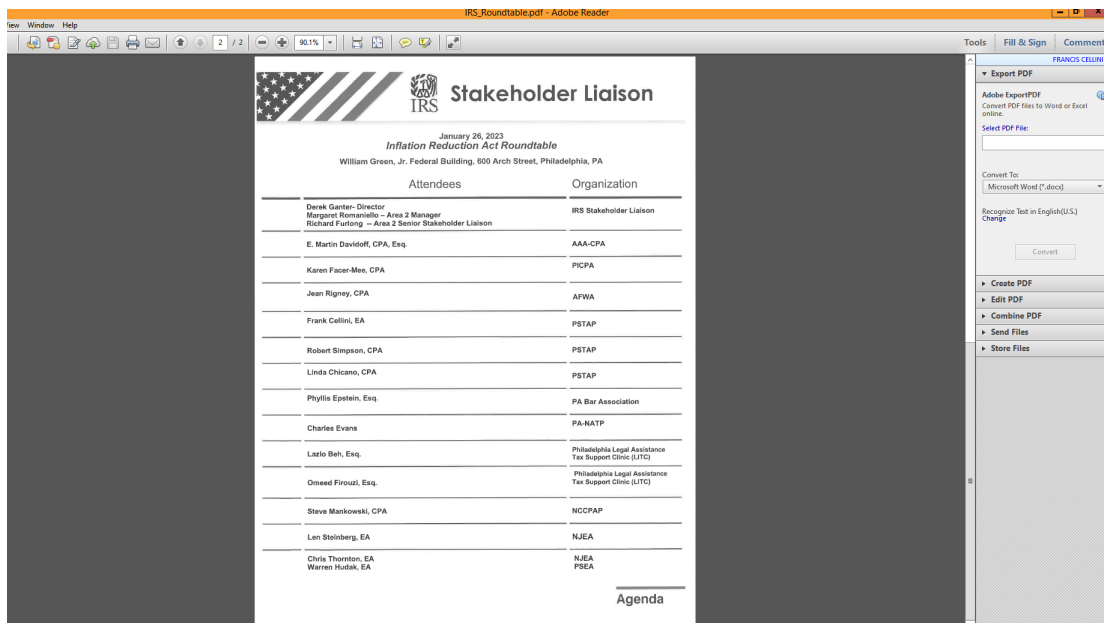
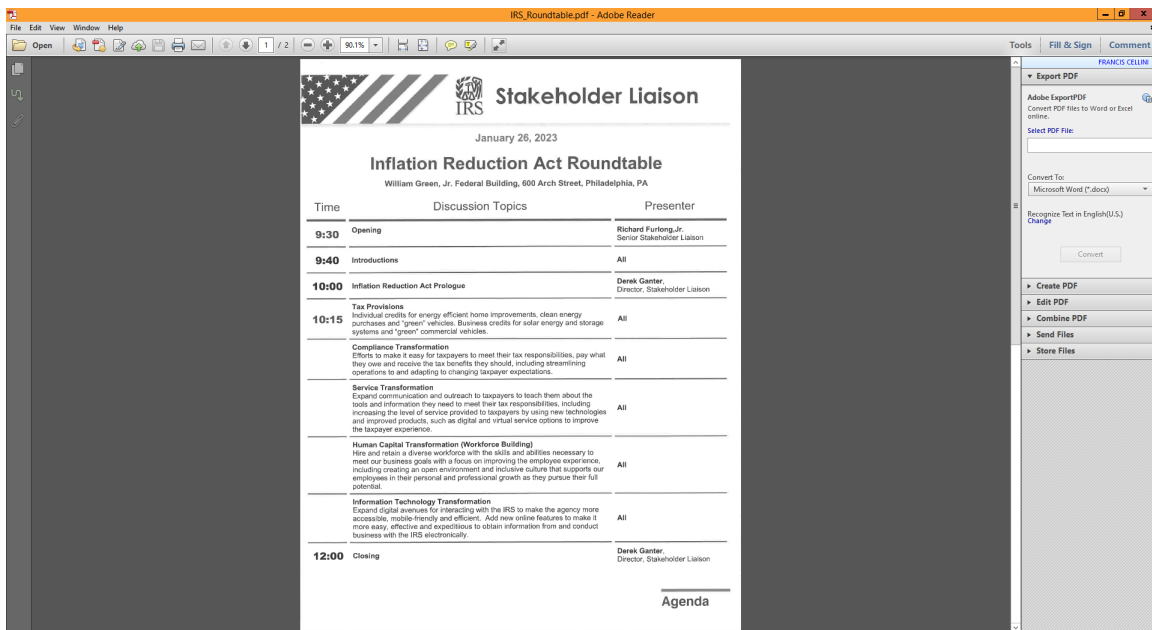
I was just at the AICPA National Tax Conference, at which the new Interim Commissioner spoke, as well as the deputy commissioners regarding IRS status and priorities. I also spent some time with Erin Collins,, National Taxpayer Advocate. So to sum up, we are where we are. The IRS is working as fast as they can to replace folks but the brain drain and backlogs are overwhelming for them. Somehow they have to get back to a reasonable backlog and then start moving the technology, enforcement, and processes forward to reduce the tax gap. If you want to make a difference and you think you are smart enough to fix the mess, please apply for a job here: [IRS Careers |](#)

Kind regards,
Ed



**** Board Meeting Report For May 6, 2023**

- January 3, 2023 attended IRS PLM Meeting
- January 26, 2023 attended IRS Roundtable Meeting (PSTAP Represented by Frank Cellini, Linda Chicano, Robert Simpson) (See Below)



- April 26, 2023 attended IRS Eastern Working Together Planning Meeting
- Panelist on Eastern Working Together May 25, 2023

Respectfully Submitted,
Francis J. Cellini EA ABA ATA ATP

Committee Activity Summary for Cooperation with IRS (Member Communication)

Submitted By: Mary Lew Kehm

Date: 06/06/2023

Committee Activity from 07/01/22 through 06/01/23

() Committee Had No Activity (Check this only if the committee did not meet and/or no work was done by committee)

Date	Location	Attendees	Issues/Recommendations/Topics Discussed	Action Required	Time Table
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Several issues were discussed with
Stakeholder Liaison, and communicated to
the membership.

I was in email and telephone contact with Richard Furlong
several times.

**COMMITTEE ON COOPERATION WITH PA DEPARTMENT OF REVENUE
CO-CHAIR REPORT FROM JAMES TICE
76th ANNUAL MEETING
JUNE 2023**

I want to express my sincere thanks for all of the support and hard work performed by the committee. Without a committee of such dedicated individuals, our goals would never have been achieved.

The Committee on Cooperation with the PA Department of Revenue had its planning session on November 2, 2022 from 10 am to 2 pm at the PSTAP office. I compiled 42 potential issues prior to this planning meeting by reviewing ListServ Posts (4,633 since last review), and the committee members fine-tuned and contributed their issues and ideas during the planning session. A “Your Input Is Needed” alert prior to the planning session was posted to the ListServ by Sherry as a reminder that PSTAP continues to care about membership issues which generated additional planning contributions.

The annual meeting with PA DOR was held on December 12, 2022. A listing of questions submitted from the committee members input and the responses received from PA DOR follows.

As a reminder, the PA DOR staffing assigned to answer myPATH questions can be reached at 717-425-2495 ext. 72841 and myPATH Video Tutorials can be found here:

<https://www.revenue.pa.gov/GetAssistance/OutreachEducation/Pages/Videos.aspx>

If you have any systemic issues to be considered for inclusion with the annual Q&A meeting with PA DOR, please forward them.

Committee Members

Linda Chicano, CPA, Co-Chairperson

James F. Tice, EA, Co-Chairperson

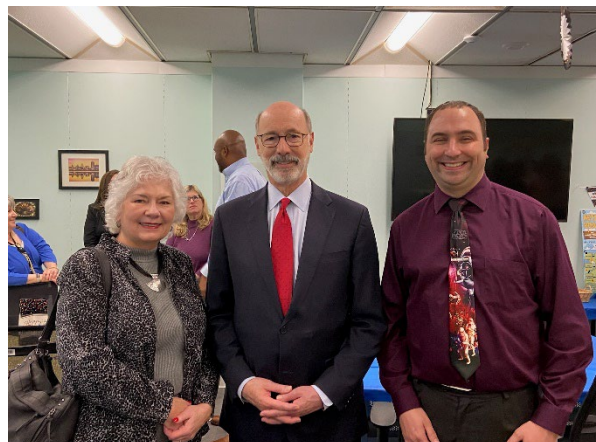
Randy L. Brandt, CPA

Amish Dhanak

Maria D. Henderson, CPA

Richard B. Kelly, CPA

Clare M. Shaw, CPA



Respectfully Submitted,
James F. Tice, EA

2022 Pennsylvania Department of Revenue - Annual Q&A December 12, 2022, 9:30 AM - Strawberry Square Offices, Harrisburg

1. Can you provide an update on staffing levels at the Department? At our 2021 meeting, 80% of your workforce was teleworking and 20% had returned to the office. Have there been changes since that time?

These numbers have not changed since August of 2020. We continue to monitor production on a quarterly basis and productivity remains consistent with, or higher than, pre pandemic levels.

It should be noted that DOR continues to have 200+ vacancies, across the agency, which we have struggled to fill since July 2021. This is not a budgetary/funding issue, but rather an issue of trying to recruit and retain.

2. The following was submitted by one of our members: "The **Schedule a Call** feature on the PA DOR website has only one week listed at a time and there are rarely time slots available. I attempted to schedule a call on a Monday afternoon at 3:30ish and there were already no time slots available for that week." Can you provide any statistics on this feature i.e., how many calls are scheduled each week, the average length of each call etc.? Are there any plans to increase call availability?

The Schedule a Call application can only display five consecutive calendar days, but there are multiple time slots for each call queue (i.e., PIT, Sale, Corp, PTRR, etc.). The number of slots available are limited since the same staff manning our other phone lines man this service as well. CEC will look to increase this service in the new year once our implementation of the rest of PATH has passed.

3. Simple client issue resolution continues to be a challenge for practitioners. Members are experiencing long telephone wait times, dropped calls, limited Schedule a Call time slots, and backlogs on responses to submissions sent through the *Submit a Question* portal as well as submissions through myPATH. Can you address the current backlog for each of the following?

• PA 40	May
• PA 40X	May
• PA 20/65	July
• PTRR	October
• REV 1500	August
• Appeals	PIT (Aug) PTRR (Sept) Business Taxes (Current)
• Tax clearance certificates	9 Weeks (if older email ra-rvcom-corp-clear@pa.gov)
• "Submit a Question"	5 days
• myPATH submissions	Billings (Nov) Notice Response (Nov)

We have already talked about the Schedule a Call application, as for wait times and dropped calls we are looking at ways to better handle call volumes. Submit a question response are averaging less than 5 days. So, if there are specific cases you need guidance on, please provide data. As we are not sure where any issues with this channel exists.

5. Board of Appeals:

- A. It appears that many cases are being forced into appeals in lieu of revenue employees making simple adjustments (i.e., a credit carryover that is applied to the wrong year that erroneously results in an assessment notice). What is the rationale for this? Appeals is a costly process for both the taxpayer and the Department for a simple credit adjustment.

Having multiple avenues to make adjustments causes confusion for the taxpayer, often causing them to miss their appeal rights. DOR urges taxpayers to file appeals electronically to simplify the process.

- B. Revenue backlogs and communication challenges are making it increasingly difficult to obtain resolution on issues within the 60-day appeal window. It seems like the only option is to file for an appeal automatically when responding to a notice. Is this what the Department is advising taxpayers to do?

Yes, it's necessary in order to preserve taxpayer's due process rights, if you are getting close to an appeal deadline and you are not sure what to do, we recommend filing an appeal. If you eventually determine you don't need to appeal, it only takes a quick email to withdraw the appeal; if you miss an appeal deadline, however, the complications for a taxpayer/client may be significant.

- C. Has the Department ever considered pausing the clock on the 60-day window once a response/submission is made and received by the Department to account for the backlog?

No – that timeframe is in the statute.

6. Is there an archived list on the website of approved major disaster declarations that offer individual assistance such as extended deadlines?

We don't have the archived data available on our website. As each event has been considered a unique situation, we have treated them as such. However, we will look into potential changes.

7. If a Pennsylvania estimated tax payment has been applied to the wrong tax year, what is the most efficient method for a taxpayer to have it fixed and applied to the correct year?

It depends on the stage of the return:

- If the return hasn't been filed yet, attach a request when filing the return
- If the taxpayer receives a request for information, stand-alone adjustment summary or billing notice, they should respond to the letter via myPATH using the Letter ID listed on their notice.

If an assessment notice was issued, they should file an appeal to the Board of Appeals.

8. What is the process for submitting the PA Property Tax Rebate Form PA-1000 through myPATH?

Go to mypath.pa.gov and locate the Rebates panel on the homepage. Click the hyperlink to Apply for a Property Tax/Rent Rebate within that panel.

Filing a Property Tax Rent Rebate application is a non-logged in function on myPATH, so you will not need to create a Username and Password.

Prior to beginning, please have these potentially required documents nearby and available to be electronically uploaded with the application:

- Proof of age
- Proof of disability
- Proof of death
- Proof of income
- Proof of taxes paid
- Completed Rent Certificate

- Copies of a will, deed, decree of distribution or trust agreement proving property ownership
- DEX-41

Accepted file types include pdf, jpeg, jpg, png, gif, tiff, and rtf. If your attachments are not able to be electronically uploaded with your application, you will have to file a [paper application](#).

9. When responding to a notice in myPATH, the portal does not allow an explanation to be entered without an attachment, but in some cases, there is no attachment. What is recommended? Should practitioners just attach the notice itself to get around this?

Including the letter, will be beneficial for department personnel reviewing the response to locate the taxpayer and the issue the response is regarding. Another option is to upload a document with the written response such as on a word document. Practitioners also have the option to use myPATH to send a message to the department as a response to the notice.

10. When a response to a PA notice is uploaded through myPATH, how can the status of the issue be obtained by the practitioner or taxpayer? Will there be a "closing letter" issued if/when an issue is resolved? The ability to know the status i.e., that it was received or is being reviewed or is closed, would be beneficial for everyone, practitioner, taxpayer, and the department alike.

The department should send a letter after documentation received has been reviewed. We do adjust our messaging based upon our current backlogs for reviewing this correspondence but do not have a mechanism to check the status of these. We recommend that the customer contacts the department if it is beyond the period noted when response was submitted.

11. Client works for Blue Cross Blue Shield who submits Pennsylvania Wages. PA DOR questioned why the PA wages were different than Medicare wages and asked that the employee obtain the letter from IBX. Turns out, IBX had a certain retirement plan under PA law that was excludible from PA wages. My issue is that IBX is a large company with many Pennsylvania employees. Why does the employee have to get the letter? If my client received this request, I'm sure that many other taxpayers that work for IBX did also. Why can't PA get the explanation from IBX? Is it expected that we obtain the letter every year and submit it with the return?

Page 10 in the PA-40 instructions state that a physical copy of the W-2 form is required when the Medicare wages in Box 5 on Form W-2 are greater than the PA wages in Box 16. It also states a PA-40 W-2 Reconciliation Worksheet should be included. The tax examiners utilize Box 12 on the W-2 form and the W-2 Reconciliation Worksheet to determine the taxability on the difference between the Medicare and PA state wages. If either of those two documents are not included at the time of filing a letter may go out to the taxpayer to request additional information. Sometimes even if the W-2 and/or the W-2 Reconciliation is included, there may be times where we need further verification from the employer to verify if the difference is taxable or non-taxable.

We encourage taxpayers to provide as much information at the time of filing to prevent the need for the department to request additional documentation. If the W-2 and/or the W-2 Reconciliation doesn't provide an explanation of why the Medicare wages are different than it would be helpful to have an explanation attached.

12. It doesn't appear that there is consistency in what is done when PA wages are different from Medicare wages. Is there a standard policy? In one case, PA wages were arbitrarily changed to match Medicare wages from a prior year; no notice was given to the taxpayer. It wasn't discovered until the following year when the taxpayer received a notice that they owed tax. Formerly there was a form that reconciled Medicare wages to PA wages that has since been eliminated. Are there any plans to bring this form back?

Every time a tax examiner makes an adjustment, they should be sending a notice out to the taxpayer. This scenario sounds like a tax examiner error if the PA wages were used to match a prior year's Medicare wages. As mentioned in my previous answer, when the Medicare wages are greater than the state wages, the W-2 form, and the W-2 Reconciliation Worksheet should always be included at the time of filing.

13. The language used on the PA notices is confusing and ambiguous and it is rare that taxpayers and/or practitioners understand the notice without having to ask further questions through the portal or through other means.

A redacted tax notice sent to the client referenced in the previous question is attached in order to provide an example.

When looking at this notice, it appears that the request was denied and that they owe \$195. The notice indicates additional tax, interest, and penalty of \$195. Page 3/4 shows the adjusted values. "Notice of Assessment" appears on the top of the notice.

A couple of days after receiving the notice, the client received a \$124 refund check.

When I inquired about it through the practitioner portal, I asked whether the Employer letter was accepted, and whether this was owed and this is what they said:

"The assessment is showing an adjustment of \$195.00 not tax due. The amount shown as total balance due is a negative number which means an overpayment that is being refunded. The account has a 0 balance."

This is not the outcome that is presented on the notice.

With the implementation of Rollout 3, the department began issuing assessment notices for all tax changes. An assessment notice does not equate to a balance due to the department. An assessed amount is the amount of tax the department has changed on a return and the amount to be considered for appeal by the taxpayer should they disagree with the department's adjustment. If a taxpayer is receiving a refund and the department has adjusted the tax on the return (lowering their refund amount), an assessment will still be issued notifying the taxpayer of the assessed tax. It will also provide the new amount that is being refunded. It will be displayed as a negative amount due on the assessment notice. An adjustment summary notice will be included with the Notice of Assessment providing exactly which lines were adjusted and the reason(s) for the adjustment. The reason(s) is the basis of the assessment for use in appeals.

The department did receive the example referenced in this question and upon review it was determined that the tax examiner made an error. When returns are initially reviewed and it is determined that the department needs additional information, the tax examiner will send out the letter requesting the additional information, but they also adjust the return to reflect the changes necessary if the taxpayer fails to respond to that notice. That way after 90 days, if no response is received, the notice of assessment will go out automatically by our system. If the taxpayer does respond the tax examiner that reviews the correspondence is required to adjust the return, back to the original figures and send an updated notice indicating that the correspondence was reviewed, and the return was accepted as filed. In this example, the tax examiner made the adjustment to the taxpayer's return. The adjustment summary portion of the notice reflected the adjusted figures since the tax examiner failed to have a new adjustment summary sent out to the taxpayer advising that their correspondence was reviewed and accepted.

There are six new employees that handle processing correspondence, so this was a training issue that we have seen a few times and have since addressed with the employees.

14. Does Pennsylvania offer solar system installation tax credits?

No, there is not a state tax credit available

15. Is driveway sealing a taxable service subject to sales tax in Pennsylvania?

No. Pa Sales tax would not be collected upon providing the services of driveway sealing. However, the service provider would be required to pay Sales or Use tax upon their purchase price of all materials used and consumed in the job.

Per 60.1 Building Maintenance/Cleaning Services:

(e) Examples of services which are not building maintenance services or building cleaning services. The following are examples of services which are not building maintenance services or building cleaning services:

- (1) Building repair services to buildings.
- (2) Maintenance of boilers, furnace, or parts thereof (effective January 1, 1992).
- (3) Cleaning of outdoor in-ground pools.
- (4) Painting or wallpapering interior walls, ceilings, or floors.
- (5) Exterior building painting.
- (6) Sandblasting real property; pointing of bricks.
- (7) Carpet dying.
- (8) Snow plowing.
- (9) Plumbing repairs, such as opening drains or repairing water leaks.
- (10) Driveway sealing.

16. How will Pennsylvania conform to federal depreciation rules such as Section 179 and bonus depreciation during the upcoming year?

The department is planning on updating the bulletin on Section 179. As always, the department, for PIT purposes, does not conform to the IRC for bonus depreciation.

17. Does the department yet know how like-kind exchanges will be reported once conformity with the federal standards begins in the upcoming year?

With respect to pass through entities, taxpayers should answer Question #11 in Section VII of the PA-20S/PA-65 Information return, "Has the entity entered into any like-kind exchanges under IRC Section 1031? If yes, submit federal Form 8824".

With regard to individual PA-40 returns, if there was a like-kind exchange during the year, the taxpayer should include federal Form 8824 with their return filing.

18. If a grantor (PA resident) has an Intentionally Defective Grantor Trust all with non-PA source income and moves to another state (now grantor is no longer a PA resident) but the Trustee is still a PA resident, does the Pennsylvania Department of Revenue require that a return be filed?

Remember that filing requirements do not depend on whether or not a trust is a grantor trust. If the trust is irrevocable, it would determine its filing requirements based upon the guidance as set forth in the Form PA-41 instructions.

19. Must a partnership return be filed if it had zero activity during the year?

Per our instructions to the PA-20S/PA-65, if the PA S corporation or partnership was inactive during the entire tax reporting period, the entity must still submit the PA-20S/PA-65 Information Return and fill in the Inactive oval. If filing an information return as inactive, the PA S Corporation or partnership must include the PA-20S/PA-65 Partner Member Shareholder Directory and the PA Schedules RK-1 and/or NRK1.

20. If a Pennsylvania employer withholds state income tax from a NJ resident, what is the process for obtaining a refund?

If PA taxes were withheld from a NJ resident, the taxpayer would be required to file a PA-40 return and request a refund. The taxpayer would not report any income on the return, but they would report the PA withholding amount on Line 13. They must include a copy of the NJ Resident Income Tax Return and a copy of the W-2 form at the time of filing.

21. Under what circumstances if a sole proprietor had a net operating loss but sold fully depreciated business equipment for a gain, would those activities offset each other on the Pennsylvania return?

The circumstances would be those that would allow the sole proprietor to properly classify the gain from the sale of equipment as business income. See form instructions and the Personal Income Tax Guide for the requirements necessary to classify gain as business income.

22. What course of action do you recommend to a practitioner who discovers that a previous preparer used the wrong EIN on a Schedule C?

You could provide us with a corrected Schedule C that reflects the updated EIN, and we can attach it to the taxpayer's tax return.

23. Can you provide information on the PA Educational Improvement Tax Credit (PA EITC) and how it can be utilized?

The Educational Tax Credit Program is comprised of two different tax credits: Educational Improvement Tax Credit (EITC) and the Opportunity Scholarship Tax Credit (OSTC).

The program permits the Department of Community and Economic Development (DCED) to allocate tax credits to businesses if they donate money to approved organizations within the program, providing scholarships to help families pay private or charter school tuition.

Applications for tax credits are accepted by DCED on July 1st each fiscal year, until the amount of tax credits are exhausted. Tax credit applications are processed on a first-come-first served basis by submission date.

Upon receipt of proof of a contribution, DCED will notify the Department of Revenue that the entity has been awarded a credit within the program.

The entity decides if the tax credit will be applied towards corporation tax and/or passed through to its partners, shareholders, or members. The tax credit cannot be sold or assigned.

For additional guidance, please refer to the Department of Revenue tax credits webpage: <https://www.revenue.pa.gov/taxcredits> for access to program guidelines, bulletins, and contact information.

24. Will a federal extension relieve a Pennsylvania late filing penalty if a Pennsylvania extension had not been filed?

Per our instructions it states that: If the taxpayer has an approved extension for filing a federal income tax return and does not owe PA income taxes then the department will grant the same extension and will not require a PA extension form.

The extension oval should be completed at the time of filing to avoid late filing penalties in the future.

25. If a CARES Act Coronavirus Relief Distribution (CRD) spreading the Federal income tax burden on the distribution over 3 years was taken, and subsequently the taxpayer decides to repay the distribution, can an amended return be filed to obtain a refund from Pennsylvania as PA taxed the entire distribution immediately?

Pennsylvania does not follow the federal provision on this. If the withdrawal meets the age or years of service requirement, then it is not subject to PA income tax. Otherwise, early distributions from retirement accounts are subject to tax to the extent that they were not already subject to tax at the time the money was contributed to the account.

In the event someone takes an early distribution from a retirement plan that would be subject to tax and subsequently pays it back, the department would not refund tax paid on that amount. Any reinvestment would be considered basis and wouldn't be taxable upon later distribution. (See FAQ #3886)

26. How can the balance of a tax lien be verified to pay it off and get it released?

A lien balance can be checked via the Pay Off a Lien option on the Tax Compliance panel of myPATH. However, some liens may not be viewable through this service. If you search for a lien and nothing is found, please request a lien payoff by completing the lien payoff request form via Lien Payoff Request Form (REV-1038) and following the submission instructions on the form.

Once you have the payoff amount, it can be paid as myPATH. Payoffs submitted through the myPATH portal are usually satisfied within 5 business days.

27. An individual owns stocks in their living trust and passes away and upon death the trust turns into an irrevocable trust. Are the heirs allowed to use the step-up on stock values to FMV when the assets move to the irrevocable trust upon death?

Yes.

28. Does PA conform with the Federal rules on the exclusion of gain from a primary residence when the residence is sold for health reasons without meeting the ownership or use test?

We have our own rules for gain from the sale of a primary residence. 61 Pa. Code § 103.13(h). They are not linked to the Federal rules. We do have a rule that there can be more than one disposition of a principal residence within a two-year period when the disposition is the result of unforeseen health issue. See below. But that rule does not change the 2-year (within 5) ownership and use requirements. I don't know if this is exactly the same as the Federal rules. Tell people to stop asking if we follow the federal rules and ask what our rules are. It shouldn't be too hard for these folks to find our rules given that they are in our regulations.

(h) Exclusion of all gain from disposition of principal residence after December 31, 1997.

(1) Eligible individuals. An individual may exclude from tax gain realized on the sale or other disposition of the taxpayer's principal residence if all of the following conditions are met:

(i) The date of disposition of the residence is after December 31, 1997.

(ii) The taxpayer used the residence as his principal residence for periods aggregating 2 years or more during the 5-year period ending on the date of its disposition.

(iii) The taxpayer owned the residence for periods aggregating 2 years or more during the 5-year period ending on the date of its disposition.

(iv) One of the following applies:

(A) During the 2-year period ending on the date of disposition of the taxpayer's principal residence, there was no prior disposition by the taxpayer of a principal residence.

(B) The disposition of the taxpayer's principal residence is by reason of an unforeseen change in employment or health or severe financial hardship to the taxpayer resulting from a sudden and unexpected accident, loss of property due to casualty or other similar extraordinary and unforeseeable circumstance arising as a result of events beyond the control of the taxpayer.

29. Under what circumstances does Pennsylvania offer one-time penalty abatement?

The Pennsylvania Department of Revenue has implemented a process to abate three commonly assessed penalties for taxpayers in certain situations. In circumstances where we have abated the penalty, a Notice of Waived Penalty is issued to customers who are first time recipients of a penalty for one of the following three reasons:

- Bad Payment Fee
- Electronic Funds Transfer (EFT) Penalty
- Late Filing Penalty

These customers are granted relief if they have never received a bad payment fee, late filing penalty, underpayment penalty, or estimated underpayment penalty in the past.

PLEASE NOTE: Customers who receive this notice do not need to take any further action. This notice is designed as an informational notice to inform customers that the penalty has been abated and how to avoid the situation from happening in the future.

30. Re: Electronic Filing Mandate for estimated tax payments that exceed \$15,000

A. How was this change communicated to the taxpayers affected by the change?

This new legislative requirement was communicated in a number of different ways. It was the first item on the first page of the PA40 instruction booklet under “what’s new”. This was also included in presentation made to the PICPA and PSTAP during the fall of 2021, including the FTS. This was also included in the Legislative Summary document that the department issued in July 2021, as well as the Tax Update.

B. Can you explain the process for working with software companies to effectuate the change in their software programming? Some software companies addressed the issue while others did not, causing practitioners to question the discrepancies among the companies.

The testing that we perform with software vendors is limited to our ability to process their MEF files and their printed paper returns. We certify 30+ software vendors annually, across tax types. We do not have the time or resources to work with them individually on their actual software programming. Keeping up with the legislation in the various states, as well as at the federal level, is the responsibility of the software vendor.

31. How do you claim the Child and Dependent Care Enhancement Program credit in Pennsylvania for the 2022 tax year?

This credit was added to Line 23 of the PA-40 return. This line will now be used for this new Child and Dependent Care Enhancement Credit, as well as the Other Credits. A new schedule was developed called the PA Schedule DC. The credit is based off 30% of the federal credit amount, so you would use Line 9a of the federal Form 2441 to come up with the calculation. The department will require both the federal Form 2441 and Schedule 3.

32. How are PA Property Tax/Rent Rebates exceeding the amount listed on the PA-1000 determined (bonus payment)?

Since the legislation to pay the additional rebate didn’t occur until after we began issuing the rebates, some claimants received two separate rebates, one for the original rebate and one for the 70% bonus rebate. Some claimants received one rebate that included both. Letters were mailed out to claimants.

33. How can available C-Corp Net Operating Loss apportionment carryforwards be verified?

Request a Statement of Account via myPATH to review available net operating loss carryforwards.

34. Are there any plans to update the PA-1000 Property Tax/Rent Rebate form to add a “negative / loss” indicator box such as indicating a loss when selling capital assets?

You may claim a loss on the PA-1000 for sale or exchange of property, rental income, and business income.

Line 8 Sale or Exchange of Property
Line 9 Rental Income or Loss
Line 10 Business Income or Loss

35. Prior to 2018, there were limits on depreciation of luxury automobiles and SUVs under IRC Section 280F. (See, for example <https://dwdcpa.com/resources/insights/2017-luxury-vehicle-limits/>) With the passage of bonus depreciation these limits were increased.

Does PA recognize this increase or are we still limited to the old limits? It has come to our attention that ProSeries and Lacerte (that we know of) are limiting the deduction, while other software is not.

We would like clarification either way to provide to the software providers so that they may program correctly.

PA does not recognize the increase in limitations. When providing for depreciation, the PA statute refers to a “method or convention allowable for Federal income tax purposes at the time the property is placed in service or under the Internal Revenue Code of 1986, whichever is earlier” (emphasis added).

This is similar to the same “problem” IRC 179 had. That statute had the same “or, whichever is earlier” language which kept us at levels back at 1986/1997. This year legislature removed the “or, whichever is earlier” language and simply made it IRC 179 in effect at the time the property is placed in service. I believe until/unless the legislature does the same thing with this provision, we must follow the “old” limits.



To: PSTAP Board of Directors

From: Joseph P. Ianni
Chairman, Scholarship Committee

RE: Scholarship Committee Report

Date: June 12, 2023

- The Scholarship Committee held a Zoom Meeting on Wednesday, November 30, 2022 to review the scholarship applications and chose the recipients for this year.
- The scholarship recipients for 2022-23 were notified by our Executive Office immediately following our meeting.
- The 2022-2023 scholarship recipients are:
 1. Andrea Maibach – Gannon University - \$3,000 Zaleski Scholarship
 2. Stephanie Streb – Robert Morris University - \$2,000 PSTAP Scholarship
 3. Rebecca Serafin – E. Stroudsburg University - \$2,000 PSTAP Scholarship
- There has been no other Scholarship Committee activity since our last Board Meeting.
- It has been a pleasure to serve as the Chairman of the Scholarship Committee this past year. Thank you to the Executive Office and the other members of the Committee for your time and commitment to the selection process.

Respectfully submitted,

Joseph P. Ianni

Joseph P. Ianni
Chairman, Scholarship Committee, PSTAP

EDUCATION COMMITTEE MEETING
APRIL 26, 2023

The Education Committee met on Wednesday, April 26, 2023, via a Zoom meeting. The most important issue that we addressed was that very few Seminars were posted on our website. There were several reasons for the delay, namely our members became very busy with other matters, and it was tax season. Another reason was that the cost of Speakers rose significantly. For example, Tax Speaker cost went up by 50%.

The concern over the large increase in speaker fees and how we were going to reflect that increase in what we charge was discussed.

As a result of our meeting and the discussions on how we were going to determine what we would charge, enabled chapters to address the pricing issue, which seemed to be the only factor that was preventing the seminars from being posted on the website.

Everyone agreed that by the beginning of May, which is this week, prices would be determined, and the information needed to post the Seminars on the website would be submitted to the Executive Office so that most if not all seminars would be posted.

We also discussed that a concentrated effort should be made by all chapters to address these issues so that by mid to late summer 2023 a State Education Committee Meeting could be held to address any issues preventing us from placing education events on the website by early 2024.

Another issue discussed was the intense competition in CPE. One suggestion to address the issue of being competitive was to coordinate a statewide calendar of events so that less well attended seminars, such as Business Entities and Accounting, could be held in locations that would give easy access to more chapters.

We are trying out two seminars like that in Plymouth Meeting for Accounting in September and Business Entities in October. We hope the turn out will be good and all chapters who have members attend will participate in the revenue sharing.

We discussed having a full day Accounting Webinar in addition to what has already been scheduled to provide our members with A&A credits.

Respectfully submitted,
Paul Cannataro

EDUCATION COMMITTEE
YEAR END MEETING – 2023

The Education Committee believes that our education programs have to be coordinated statewide . Included in the statewide schedule should include both seminars and webinars. Eliminating conflicts between webinars and chapter education events will help us to look more like a unified state organization as opposed to a group of local chapters.

Along the line of being a well-coordinated State Organization we are hoping to have an Education Committee Meeting in last summer so that all Chapters can share their proposed programs along with State Webinars so that conflicts can be eliminated.

This Fall, there will be two seminars being held in Plymouth Meeting which will be state coordinated seminars in a location that is convenient to our Buxmont, Central, Lehigh Valley, Philadelphia and Southeast Chapters. The topics are A&A and Entities which have not been well attended in the past. We are hoping the location will help increase the attendance of these seminars. Being a state coordinated seminar, there will be revenue sharing for all chapters who have members attend either of the two seminars. These seminars will be Preparation, Compilation & Reviews (A&A) presented by Tax Speaker on September 28, 2023, and Business Entities (Tax) presented by Tax Speaker on October 27, 2023.

We encourage all chapters who are sending out a mailer to include a flyer for these state coordinated seminars.

The Working Together Conference was held on Thursday, May 25, 2023. The conference was very informative for those who attended. We urge members to consider attending next year. Also, if the Western part of PA has a Working Together Conference, consider attending that event.

One feature of the Working Together Conference was the PA Department of Revenue, in addition to making a presentation, also had 5 or 6 PADOR employees equipped with laptops available to answer questions related to MyPath. I asked Sherry if PADOR would make some of their employers available at as many PA Fall Seminars as possible. This will help us to become more familiar with MyPath.

Respectfully submitted,
Paul Cannataro

**EDUCATION COMMITTEE
CO-CHAIR REPORT FROM JAMES TICE
76th ANNUAL MEETING
JUNE 2023**

This year has been a challenging one for everyone involved in education, but I am proud of the resilience and dedication shown by our committee members. I hope this report will give you a better understanding of our work and our commitment to providing high-quality education to all.

A Strategic Planning Session was held on 9/16/22.

This discussion focused on in-person events and webinars.

Attendance at chapter events has not returned to pre-pandemic levels. We need to focus on long-term profitability while realizing that losses may be incurred during the short-term. This may push the need for regionalized events to maximize attendance and maintain minimums. Live CPE is a niche that sets us apart from online only providers. Discussions should occur regarding finding common interests to bring people together such as social events. Marketing will be needed to promote CPE.

A committee meeting was held via zoom on 12/21/22. We discussed the need to consolidate and regionalize some programs. Plymouth Meeting was determined to be the best eastern PA location. Chapter-wide programs can be held as revenue sharing events in the same way as chapter revenue sharing webinars.

We also had a committee meeting via zoom on 4/26/23. We discussed the need for strategic centers for Accounting and Business Entity events. We are looking at proposals to increase event attendance by bundling event pricing or credits. The prices for Tax Speaker events have increased. We need to price events fairly, but we also need to be profitable. Chapters may consider dropping early bird discounts for non-members and shift price increases more on the non-members vs. members to absorb the costs. As a reminder, webinar pricing should not be less than live events. The course catalogue summer schedule is being rolled out.

We are planning to organize sooner this year by having a mid-summer meeting in the August timeframe to plan next year dates and programs.

Topic ideas and potential speakers are always appreciated, and I welcome input from every chapter. A blend of topics is needed to provide a balance of educational requirements and options to the members.

Respectfully Submitted,

James F. Tice, EA

Activities Completed:

6/21/22	Northeast Chapter Presenter on Ethics-Conflicts of Interest, ERC, & Amending Individual & Business Returns
6/24/22	IMA Mid-Atlantic Regional Council Presenter on Fraud Detection & Prevention for Businesses & Nonprofit Organizations
6/30/22	SOC Chapter Planning Meeting
7/20/22	Western PA Chapter Presenter on Depreciation: Understanding Changes & Choice of Entity
7/26/22	Divorce Granted
8/23/22	SOC Chapter Planning Meeting
9/12/22	PSTAP Executive Committee Meeting
9/17/22	PSTAP State BOD Meeting
9/19/22	Philadelphia Chapter Presenter on Ethics Checklist & Sale of Business Tax Considerations
9/20/22	Central Chapter Presenter on Ethics Checklist for Tax Return Preparers
9/21/22	PSTAP State Presenter on Schedule C webinar
9/28/22	PSTAP State Presenter on Schedule E webinar
10/5/22	PSTAP State Presenter on Schedule F webinar
10/19/22	SOC Chapter Presenter on Ethics Checklist for Tax Return Preparers & REV-1500 Inheritance Tax Overview
11/15/22	Lehigh Valley Chapter Presenter on Ethics Checklist for Tax Return Preparers
12/7/22	PSTAP State Presenter on Ethics – Tax Practice Standards
12/8-12/9	Joint Central/South Central Gear Up 1040 Individual Tax Seminar
12/10/22	PSTAP State BOD Meeting
12/10/22	Philadelphia Chapter Annual Holiday Party
1/18/23	South Central Year End 1040 Tax Update
5/5-5/6	PSTAP State BOD Meeting
5/17/23	South-Central After-Tax Season Roundtable
6/6/23	Philadelphia Chapter Presenter on The Federal Gift Tax: Preparing Form 709 & PA Inheritance Tax REV-1500 Preparation Overview

Committee Activity Summary for AUDIT COMMITTEE

Submitted By: H RICHARD NEIDERMYER CPA

Date: JUNE 12, 2023

Committee Activity from 7/1/2022 through 6/12/2023

() Committee Had No Activity (Check this only if the committee did not meet and/or no work was done by committee)

Date	Location	Attendees	Issues/Recommendations/Topics Discussed	Action Required	Time Table
			The Review of our financial statements for the fiscal year ended June 30, 2022 was completed by George Fieo of Fieo and Co.,LLP. The report was approved by the board at the December 10, 2022 board meeting. There was no other activity by the committee during the year.		



TECHNOLOGY COMMITTEE

Annual Meeting Report

For June 2023

My activities were the following:

**** Board Meeting Report For September 17, 2022**

My activities were the following:

- On going improvements are being investigated.

**** Board Meeting Report For December 10, 2022**

My activities were the following:

- On going improvements are being investigated.

**** Board Meeting Report For May 6, 2023**

My activities were the following:

- Attended Technology Committee Zoom January 23, 2023
- Will participate in Association Software demonstrations on:

May 10	YourMembership	11-12:00 Noon
May 10	MemberClicks	3-4 PM
May 17	GrowthZone	11-12 Noon
2 Others have not yet been confirmed		

- May 17th zoom software demo.
- May 23rd zoom software demo Novi AMS

Respectfully Submitted,

Francis J. Cellini

Chairman

Web Site Design

Pennsylvania Society of Tax and Accounting Professionals

Committee Activity Summary for Email List (Listserv) Technology Committee

Submitted By: Mary Lew Kehm

Date: 06/06/23

Committee Activity from 07/01/2022 to 06/01/2023

() Committee Had No Activity (Check this only if the committee did not meet and/or no work was done by committee)

Date	Location	Attendees	Issues/Recommendations/Topics Discussed	Action Required	Time Table
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Ongoing monitoring of email list. Periodic Tips have been posted.

Ongoing

There are 839 email addresses on the list.

Time has been spent monitoring and administering the list.

Annual Popular Topics

Topic	Posts
PA extensions	31
Tax Preparer invoice	21
My Path	20
self employed workers comp coverage	18
Drake Tax Programs	17
Poll worker Income	16
gifting shares of stock to grandchildren	16
how much interest and taxes to claim	15
PA DOR issue	15
MyPath/Etides PA payments	15



Date: June 5, 2023

The nominating committee met on Monday, June 5, 2023 to consider all eligible candidates for the 2023/2024 term of office.

On behalf of the nominating committee, I present the following slate of officers for the Society’s consideration:

<i>Position:</i>	<i>Name:</i>
• President Elect.....	Jeanette Trama, EA
• First Vice President.....	Barbara Soltysiak, CPA
• Second Vice President.....	Andrew Piernock, ATP
• Secretary.....	Debra Mininger, EA
• Treasurer.....	Linda Chicano, CPA

<i>Nominating Committee:</i>	<i>Chapter Represented:</i>
<u>George Bancroft</u>	Buxmont
<u>Richard Neidermeyer</u>	Central
<u>Michelle A Young</u>	Lehigh Valley
<u>Phil Reid</u>	Northeast
<u>Margie Rovinskix & Amish Dhanak</u>	Philadelphia
<u>Barry Meyer</u>	South Central
<u>Rich Kelly</u>	Southeast
<u>none</u>	West Central
<u>Aaron Perriello</u>	Western PA

Respectfully Submitted by: Michelle A Young, EA – Lehigh Valley (Chairperson)



June 5, 2023

To: PSTAP Board of Directors

RE: **Nominating Committee Report**

This was a quiet year for the nominating committee. Andrew Piernock submitted his interest, as a potential candidate for the position of 2nd Vice President at the end of the previous year & there has been no other correspondence.

The Committee met via zoom, at 9 am this morning, to interview & consider eligible candidates for the 2023/2024 term of office. We will submit a Slate of Officers for the Society's consideration at the Annual Meeting next week in Hershey. A copy of that report is attached.

It was noted that the committee does enjoy meeting in person & we hope to be able to do so next year.

As a reminder:

To be eligible for nomination and election as an officer, a person must previously have served at least one (1) full year term as either a Chapter President or as a member of the Board of Directors of the state PSPA (PSTAP).

Respectfully Submitted by:

Michelle A Young, EA – Lehigh Valley (Chairperson)

MEYER AND COMPANY, LLC

Public Accountant and Enrolled Agents

Barry L. Meyer, PA, EA
Cindy J. Naugle, EA
Mae A. Wagaman, EA

830 Broadway, Hanover, PA 17331
www.meyerandcompanyllc.com

(717) 632-6839
Fax (717) 632-6592

THE PENNSYLVANIA ACCOUNTANT

PAC ACCOUNT

CHECKING-PNC

FOR THE PERIOD MAY31, 2023

05/31/2023

20,600.21

Barry L. Meyer PA. EA.

MEYER AND COMPANY, LLC

Public Accountant and Enrolled Agents

Barry L. Meyer, PA, EA
Cindy J. Naugle, EA
Mae A. Wagaman, EA

830 Broadway, Hanover, PA 17331
www.meyerandcompanyllc.com

(717) 632-6839
Fax (717) 632-6592

THE PENNSYLVANIA ACCOUNTANT

PAC ACCOUNT

MONEY MARKET-PNC

FOR THE PERIOD ENDING MAY 31, 2023

04/30/20	Balance		49,384.04
JAN 30, 2023 TO MAY 31, 2023		2.43	49,386.47

Barry L. Meyer PA., EA



18 South Main Street, Manheim, PA 17545
Phone 717-665-2849 Fax 717-664-4849
www.brandtaccounting.com

RANDY L. BRANDT
Certified Public Accountant
info@brandtaccounting.com

Central Chapter

Date: June 06, 2023

To: PSTAP Board of Directors

From: Randy L. Brandt, Central Chapter Treasurer

Members of the Board of Directors of the Pennsylvania Society of Tax and Accounting Professionals,

Since the Annual Meeting in June 2022, the Central Chapter has conducted the following:

Tuesday, September 20, 2022 – Chapter meeting with Ethics CPE provided by past PSTAP Past President James Tice, EA. Our annual chapter social evening followed the CPE portion of meeting.

Wednesday, October 26, 2022 – Chapter meeting with CPE on the topic of Health Savings Accounts and the Backdoor Roth IRA Mechanics presented by PSTAP Past President Mary Lew Kehm, CPA.

Thursday, November 10, 2022 – Chapter meeting with CPE on the topic What Every Accountant Needs to Know About Death & Taxes presented by attorney Scott Mitchell, with the law firm of Saxton & Stump.

Wednesday, December 7, 2022 – Chapter meeting with CPE provided via a Pre-Tax Season Roundtable Discussion, moderated by PSTAP Past President H Richard Neidermyer, CPA.

Tuesday, January 17, 2023 – Chapter meeting with CPE on 2022 Year End Tax Planning & Update presented by PSTAP Past President Mary Lew Kehm, CPA.

Tuesday, March 21, 2023 – Chapter meeting with CPE based on a Tax Roundtable Discussion, hosted by past PSTAP Past President H. Richard Neidermyer, CPA.

Tuesday, May 16, 2023 – Chapter meeting with CPE on PA State Tax Updates presented by attorney Randy Varner with the law firm Troutman Pepper, and additional CPE based on a 2022 Post-Tax Season Roundtable discussion moderated by PSTAP Past President Randy L Brandt, CPA.

Respectfully,

Randy L. Brandt, CPA
Chapter Treasurer

LEHIGH VALLEY CHAPTER
PENNSYLVANIA SOCIETY OF
TAX AND ACCOUNTING PROFESSIONALS/
PENNSYLVANIA SOCIETY OF PUBLIC ACCOUNTANTS
www.pstaplv.org

PRESIDENT'S REPORT
STATE 76th ANNUAL MEETING
JUNE 2023

TO: PSTAP Board of Directors
FROM: Colleen S Krcelich, CPA, CFP®
President, Lehigh Valley Chapter

On behalf of the Lehigh Valley Chapter, I am pleased to present the following activities for the period of July 1, 2022 through June 30, 2023.

Recent Events:

- July 19, 2022 Succession Planning
- September 20, 2022 HSAs
- September 22, 2022 PA DOR Fall Tax Seminar
- October 18, 2022 NJ and IRS Tax Updates
- November 2-3, 2022 Tax Speaker 1040 Update
- November 15, 2022 Ethics with James Tice & Practice Management
- December 6, 2022 Tax Season Update
- December 20, 2022 Holiday Party
- January 17, 2023 IRS Representation and Resolution
- February 21, 2023 Tax Roundtable I
- March 21, 2022 Tax Roundtable II (tentative)
- April 18, 2023 Tax Season DeBriefing

I also attended the following events:

- July 2022 – June 2023 PSTAP Monthly Line Officers Meetings
- July 2022 – June 2023 LV Monthly Chapter Board Meetings
- September 16, 2022 PSTAP Strategic Planning Session
- September 17, 2022 PSTAP Board of Directors Meeting
- December 10, 2022 PSTAP Board of Directors Meeting

Future Events:

- June 20, 2023 Social Event – Wine and Spirit Tasting
- July 29, 2023 Social Event – Iron Pigs Game

- October 17, 2023 Ethics & Estates
- December 5, 2023 Tax Season Update
- December 19, 2023 Holiday Party

Seminars:

- September 21, 2023 PA DOR Fall Tax Seminar
- November 8 & 9, 2023 1040 Update

The Lehigh Valley Chapter holds its Board of Directors meetings monthly at 4:00 PM and its membership meetings at 6:00 PM on the third Tuesday of each month. Meetings are held at various venues in the Lehigh Valley. We also generally hold two breakfast meetings, one during the summer and one in December.

The following members serve on the Board of Directors:

Colleen Krcelich, CPA (President)
 Michelle Young, EA (Vice President)
 Judy Schultz, CPA (Treasurer)
 Susan Smith, EA (Recording Secretary)
 Judith A Stanz, PA (Corresponding Secretary)
 Mary Lew Kehm, CPA (Past-President)
 Deborah Mininger-Lahneman, EA
 Barbara Ann Soltysiak, CPA

Please feel free to contact me with any questions or comments at colleen@bizsupportllc.com or 610.248.1744

Respectfully Submitted,

Colleen

Colleen S Krcelich, CPA
 President, Lehigh Valley Chapter

Pennsylvania Society of Tax and Accounting Professionals

Northeast Chapter

President's Report 76th Annual State Meeting 6/11/2023

The Northeast Chapter just as the rest of the state is struggling to find it's new identity in the changing world of Continuing Education. For good or for bad, Covid, the internet and a changing demographic have changed the character of Continuing Education. If we continue to do things the same way we always have we will be left behind.

We have scheduled two in person traditional seminars for the fall but we are also planning a meeting of the Chapter Board of Directors to think of what else we might be able to do to continue being a leader in providing support and services to the accountants in our area.

The State has been instituting different programs, which it can do in a much more efficient way than the chapters, which support the accountant and tax preparers of the state. Examples include the listserve, webinars, lobbying and interaction with the Pennsylvania Department of Revenue and the IRS and the all new Verifyle.

Thought for the Day

Creativity is Great - but not in Accounting.

A handwritten signature in blue ink that reads "Phil".

Philip Reid
Chapter President



PHILADELPHIA TRI-COUNTY CHAPTER

PRESIDENT'S REPORT 76th ANNUAL MEETING June 12, 2023

- **President**
Margaret Rovinski, CPA
139 Scenic Road
Springfield, PA 19064
610.256.3416
- **1st Vice President**
Amish Dhanak
605 Swedesford Road
Malvern, PA 19355
484.318.7290
- **Treasurer**
Emile Cianfrani, CPA
2098 West Chester Pike
Suite #101
Broomall, PA 19008
610.356.2590
- **Secretary**
Janet Pastor, CPA
21 E Hinckley Avenue
P.O. Box 33
Ridley Park, PA 19078
610.521.1040

On behalf of the Philadelphia Tri-County Chapter, I am pleased to report on the following activities from July 1, 2022 through June 30, 2023.

Chapter seminars:

- July 12, 2022 Elder Financial Abuse (*Erin Arvedlund*),
Our Reporting Responsibility (*J. Ziss, R. Klein*),
Soc. Sec. Planning Beyond Basics (*Tim Sundstrom*)
- August 9, 2022 HSAs, Inherited IRAs, Secure Act 1.0 (*Mary Lew Kehm*)
- September 19, 2022 Ethics / Sale of Business (*James Tice*)
- September 19, 2022 **SHREDDING EVENT** (11am – 1pm)
- October 19, 2022 PA DOR Tax Update
- November 21-22, 2022 Jennings – Tax Speaker 1040 Two-Day (*Wm. Leonard*)
- December 13, 2022 Year End Federal Tax Update (*Mary Lew Kehm*)
- January 10, 2023 Philadelphia & Local Tax Update (*DORs & Jim Newhard*)
- June 6, 2023 PA Inheritance, Rev-1500, Federal Gift Taxes (*James Tice*)

Upcoming Chapter seminars:

- September 19, 2023 Ethics & Divorce Taxation (*James Tice*)
- September 19, 2023 **SHREDDING EVENT** (11am – 1pm) **
- November 2, 2023 PA DOR Tax Update – co-sponsored with SE
- November 14-15, 2023 Jennings – Tax Speaker 1040 – co sponsored with SE
- December 12, 2023 Year End Federal Tax Update (*Mary Lew Kehm*)
- January 9, 2024 Philadelphia & Local Tax Update (*DORs & Jim Newhard*)

**** September 19, 2023 Annual Shredding Event – open to ALL PSTAP members
Regardless of Chapter**

**Shredding Event will take place prior to seminar from 11am – 1pm or
until the truck is full.**

*Our seminars and Shredding Events are held at the Springfield Country Club,
400 West Sproul Rd, Springfield, PA 19064 (Delaware County).*

Dates & Topics are subject to change.

Respectfully submitted,

Margaret Rovinski, CPA
PSTAP Philadelphia Tri-County Chapter President

PRESIDENT’S ANNUAL REPORT OF THE ACTIVITIES OF THE WESTERN CHAPTER
OF THE PENNSYLVANIA SOCIETY OF PUBLIC ACCOUNTANTS [T/A
PENNSYLVANIA SOCIETY OF TAX & ACCOUNTING PROFESSIONALS]

FOR THE FISCAL YEAR BEGINNING JULY 1, 2022

FOR THE 76TH ANNUAL MEETING, JUNE 11-14, 2023

CHAPTER CPE EVENTS:

July 20, 2022: Depreciation and Choice of Entity [4 CPE, Federal Tax], Wildwood Country Club, Allison Park, PA; PSTAP member James F. Tice, EA, delivered in-depth and well-received remarks on the aforementioned topics.

August 15, 2022: Ethics [2 CPE, Federal Tax] & Local Tax Matters [2 CPE, Other], Wildwood Country Club, Allison Park, PA; PSTAP member Denise M. Hebb, CPA, CFE delivered informative and engaging comments on the subject of professional ethics, centered on importance of ethical behavior on the part of management and having an expectation of ethical behavior at all levels of an organization, after which Keystone Collections Group’s Michael Mazzella, Esq. offered insight into the practices and expectations of the local taxing agencies and how tax professionals can avoid reporting issues when preparing Local Earned Income Tax Returns.

December 21, 2022: Federal Tax Update [8 CPE, Federal Tax], Wildwood Country Club, Allison Park, PA; Mark L. Ribas, CPA, provided a very well-received update on Federal Tax matters that covered, among other things, the Employee Retention Credit and various Partnership and S-Corporation issues.

CHAPTER BOARD MEETINGS & OTHER EVENTS:

July 20, 2022: Western Chapter Board of Directors Meeting, Wildwood Country Club, Allison Park, PA; the Board discussed internal matters.

November 1, 2022: PA Department of Revenue Fall Tax Seminar, Regional Learning Alliance, Cranberry, PA; I was not in attendance at this event.

December 14, 2022: Western Chapter Board of Directors Meeting, Wildwood Country Club, Allison Park, PA; the Board discussed matters brought before the Executive Board of Directors at the December 10, 2022 meeting, including the overhaul of the PSTAP website, the passage of “PA Act 110”, the soon-to-be vacant “Public Accountant” seat on the PA Board of Accountancy, and Chapter-specific matters such as the CPE agenda for the year to come, internal procedures and a potential “after-tax-season” party for the Chapter.

April 29, 2023: Western Chapter “After-Tax-Season” Gathering, Wildwood Country Club, Allison Park, PA; the aforementioned “after-tax season” party was held and saw approximately thirty members of the Chapter and

their significant others join together for a fine repast and an evening of fellowship. A number of newer members – and potential future Directors – attended.

EXECUTIVE BOARD & COMMITTEE MEETINGS:

September 16, 2022: Strategic Planning Session, Best Western Premier Hotel, Harrisburg, PA; the Officers & Directors – with the assistance of an outside consultant – discussed how the organization can offer new and relevant CPE in the era of webinars, how it can retain & *grow* membership and how it can add value to being a member of the PSTAP.

September 17, 2022: Executive Board of Directors Meeting, Best Western Premier Hotel, Harrisburg, PA; the Officers & Directors gathered together to report on their recent activities as far as it concerns their Statewide Committees and their individual Chapters, their success & struggles with holding live events in the “post-COVID” era, review the organization’s financial statements and hear updates on various endeavors of the Office of the Executive Director – notably their success in growing the organization’s membership through direct mailing activities – and the report of the organization’s political lobbyist.

November 30, 2022: Statewide Scholarship Committee Meeting, Virtual/Zoom; the members of the Committee met virtually to discuss the applications for the various PSTAP scholarships.


December 10, 2022: Executive Board of Directors Meeting, Virtual/Zoom; the Officers & Directors met virtually and, as appropriate, discussed the successes the organization has had over the previous two years holding CPE events and meetings of the Executive Board of Directors and Statewide Committees meetings via online platforms such as Zoom, as well as the opportunity to use them to increase attendance and participation at these events in the future. Beyond that, the Executive Board discussed the state of the PSTAP ListServ, the state of the “Public Accountant” seat on the PA Board of Accountancy, the passage of “PA Act 110” and the upcoming overhaul of the PSTAP website. The Statewide Committees also updated the Board on recent developments.

May 5, 2023: Leadership Planning Session, Best Western Premier Hotel, Harrisburg, PA; I was unable to attend this event due to a scheduling conflict.

May 6, 2023: Executive Board of Directors Meeting, Best Western Premier Hotel, Harrisburg, PA; I was unable to attend this event due to a scheduling conflict.

June 5, 2023: Statewide Nominating Committee Meeting, Virtual/Zoom; the members of the Committee met to conduct interviews with the various Officers whose terms begin July 1, 2023.

Submitted respectfully,


Aaron R. Perriello, President
PSTAP Western Chapter