

# THE Wisconsin Accountant

## 2009 Seminars

**May 8**  
**Bob Jennings**  
**Technology Seminar**  
Green Bay  
Radisson Hotel  
(800) 333-3333

**June 16-17**  
**Prof. John Connors**  
**Partnerships & Depreciation**  
Madison  
Sheraton Hotel  
(608) 251-2300

**September 21-22**  
**WAA Annual Convention**  
**La Crosse**  
Radisson Hotel  
(608) 784-6680

**October 19-20**  
**Federal Tax Update**  
Wausau  
Stoney Creek Inn  
(715) 355-6858

**November 2-3**  
**Gear Up 1040**  
Waukesha  
Country Springs Hotel  
(800) 247-6640

**November 16**  
**Gear Up Business Entities**  
Madiso  
Sheraton Hotel  
(608) 251-2300

**November 30 - December 1**  
**Gear Up 1040**  
Hudson House Inn  
(715) 386-2394

**December 8-9**  
**Bob Jennings Tax Update**  
Kalahari Resort  
(877) 254-5466

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## Vice President Biden Announces \$250 Recovery Payments to Go to Social Security and SSI Beneficiaries in May

Submitted by The Social Security Administration

### Payments will inject more than \$13 Billion into Economy

Vice President Joe Biden and Michael J. Astrue, Commissioner of Social Security, announced today that the federal government will send out \$250 economic recovery payments to people who receive Social Security and Supplemental Security Income (SSI) benefits beginning in early May 2009 and continuing throughout the month. No action is required to get the payment, which will be sent separately from the person's regular monthly payment.

"The Social Security Administration and Commissioner Astrue have been working closely with other federal agencies to get these payments out the door in record time and into the hands of folks who need it most," said Vice President Biden. "These are checks that will make a big difference in the lives of older Americans and people with disabilities - many of whom have been hit especially hard by the economic crisis that has swept across the country."

"We have been working diligently to issue the \$250 one-time recovery payments as soon as possible," Commissioner Astrue said. "The legislation requires extensive coordination with other federal agencies and I'm pleased we are on track to issue these recovery payments earlier than the statute requires. Soon more than \$13 billion will be in the hands of more than 50 million Americans."

The American Recovery and Reinvestment Act of 2009 provides for a one-time payment of \$250 to adult Social Security beneficiaries, and to SSI recipients, except those receiving Medicaid in care facilities. To receive the payment the individual must be eligible for Social Security or SSI during the months of November 2008, December 2008 or January 2009.

The legislation also provides for a one-time payment to Veterans Affairs (VA) and Railroad Retirement Board (RRB) beneficiaries. The VA and RRB will be responsible for paying individuals under their respective programs. However, if someone receives Social Security and SSI, VA or RRB benefits, he or she will receive only one \$250 payment. People getting Social Security or SSI should not contact the agency unless a payment is not received by June 4, 2009. □

For more detailed information about the \$250 one-time economic recovery payments, go to [www.socialsecurity.gov/payment](http://www.socialsecurity.gov/payment). To learn more about the American Recovery and Reinvestment Act of 2009, go to [www.recovery.gov](http://www.recovery.gov).



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## Executive Corner . . .

Another busy season has passed and success can be measured in many ways: profitable – OK, healthy – absolutely, more happy clients – yes!

So, overall yes a very successful tax season. Another employee didn't make it to the finish line, but others picked up the slack without complaint – remember there is no whining during tax season! Final thoughts on tax season: I love the busy time, the clients, the activity, the hours get long but I've learned to take enough time off in the summer to make it worthwhile. Look forward to sharing war stories in Green Bay!

Join us at the spring seminar in Green Bay on May 8th. Bob Jennings' technology seminar will be awesome again and yes I will probably purchase some new scanner or printer that he recommends.

Your WAA board will be looking for new board members this fall at our convention in La Crosse. Please ask me or any board member about their experiences on the board and the effect on their office with their minimal time away. It's fun!

Byron L Dopkins, EA ABA ECS  
WAA Executive Director



**Byron Dopkins,  
Executive Director**

## From the President . . .

Yes, tax season's over, pressure is off, but we still have a lot of clean up work. Extended and amended returns, quarterly reports and statements, learning new and complicated tax law changes.

By the way, if any Milwaukee members are not aware of the special "Tax Incentives for Distressed Communities" which gives a nice tax credit to Milwaukee businesses hiring employees who live in renewal communities, give me a call. This credit expires in 2009 and there is still time to file a few amended returns if beneficial.

I'm thankful that we're in a profession that seems to be recession proof. I saw an article a while back on someone who said "I refuse to participate in this recession." I like the attitude but I see many clients that don't have a choice. I have confidence in them. They have that same attitude that won't keep them down for long. I commend them for their tenacity.

I want to remind you of our WAA seminars, May 6th in Green Bay, June 16th and 17th in Madison and many more throughout the year. They all look great.

Now is also the time to really give some thought to our National Convention in San Diego, August 12th through the 15th.

Our association gets back on track with a general meeting Thursday evening, May 7th in Green Bay. If there is anything you want us to discuss at that meeting, I'm the person to contact.

Jim Molenda, EA  
WAA President  
And Survivor of my 35th tax season.



**Jim Molenda,  
President**

# E-file Hits Record 90 Million; 30 Million Filed From Home Computers

Submitted by The IRS Newswire

WASHINGTON — The Internal Revenue Service announced today a record 90 million tax returns were filed electronically this year, led by a big increase in people using home computers.

For the first time, more than 30 million individual income tax returns were filed from home computers. By April 24, the IRS had accepted 31.2 million returns filed from home computers, up 19.3 percent from the same time last year.

IRS e-file broke the 90 million mark this year. By April 24, the IRS had accepted 90.6 million income tax returns through e-file, up almost 6 percent compared to the same time last year.

“E-file is a great option for taxpayers, and this year’s record is another sign people enjoy the speed and accuracy of e-file,” said IRS Commissioner Doug Shulman. “We remind taxpayers with extensions who haven’t filed yet that they can still take advantage of e-file.”

A higher percentage of the population is choosing to e-file this year. As of April 24, almost 70 percent of individuals chose to e-file their tax returns, compared to 61 percent for the same time last year. The IRS will continue to accept income tax returns through IRS e-file and Free File until Oct. 15.

IRS e-file is popular because it’s fast, safe and accurate. An electronically prepared and filed return has an error rate of less than 1 percent, compared to an error rate of about 20 percent for a paper prepared return.

People can receive a refund in as little as 10 days if they use electronic filing and direct deposit. Also, people who owe can also pay electronically by debiting their financial account or using a credit card.

## 2009 FILING SEASON STATISTICS

Cumulative through the weeks ending 4/25/08 and 4/24/09

Individual Income Tax Returns	2008	2009	% Change
Total Receipts	139,928,000	131,543,000	-6.0%
Total Processed	119,100,000	117,014,000	-1.8%
E-filing Receipts:			
TOTAL	85,606,000	90,639,000	5.9%
Tax Professionals	59,444,000	59,439,000	-0.01%
Self-prepared	26,162,000	31,200,000	19.3%
Web Usage:			
Visits to IRS.gov	168,069,815	190,905,950	13.6%
Total Refunds:			
Number	93,183,000	96,673,000	3.7%
Amount	\$220.958 Billion	\$259.348 Billion	17.4%
Average refund	\$2,371	\$2,683	13.1%
Direct Deposit Refunds:			
Number	62,795,000	68,646,000	9.3%
Amount	\$168.847 Billion	\$202.395 Billion	19.9%
Average refund	\$2,689	\$2,948	9.7%

## WAA Benefits

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

## WAA Objectives

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



## Random Employment Tax Audits to Start This Fall

Submitted by The Wisconsin Tax Bulletin

Random audits of employment tax returns will start sooner than expected. The first 1,500 will be launched this November and not next spring as the IRS had originally planned. A total of 4,500 exams will be done over a three-year period. The primary aim is to update return selection formulas and estimates of the tax gap.

The Service will tell agents to keep an eye out for firms violating worker classification rules, as well as the tax rules for employee fringe benefits and executive compensation. Examiners will also look for S corporations that pay their owners unreasonably low compensation (i.e., passing through profits to their shareholders as distributions to save on payroll taxes). Furthermore, additional examinations will be forthcoming if pockets of noncompliance are uncovered.

**Comment:** More publicity is coming out recently that self-employment tax would have to be paid on all distributions being paid to owners of S corporations performing personal services, maybe as early as the 2011 tax year. □

## Reminder: Look-Up of Estimated Tax Payments

Submitted by The Wisconsin Tax Bulletin

Every year, the Department of Revenue (DOR) adjusts the estimated tax payments claimed on thousands of tax returns. In an effort to minimize this type of adjustment, DOR developed an application that allows individuals, corporations, partnerships, trusts, estates, and practitioners to verify available estimated tax payments when completing a tax return.

The estimated tax application is available at <https://ww2.revenue.wi.gov/PaymentInquiry/application>. Information on how the application works may be found at [www.revenue.wi.gov/faqs/pcs/estpay.html](http://www.revenue.wi.gov/faqs/pcs/estpay.html). □

## MY *tax* ACCOUNT Debuts for Business Taxpayers

Submitted by The WI Dept of Revenue

On March 2, 2009, the Department of Revenue (DOR) debuted *My Tax Account* on-line functionality for business taxpayers. *My Tax Account* allows business taxpayers and their representatives to electronically file returns for and pay sales and use tax, premier resort area tax, local exposition center tax, rental vehicle fee, and withholding tax, as well as view information about those accounts and initiate requests. DOR will be retiring several older on-line filing options later in 2009, so it is important for taxpayers and practitioners to register for and begin to use *My Tax Account*.

Usage of *My Tax Account* has been brisk, with 13,225 taxpayers registered for access to one or more tax accounts as of April 1, 2009. These taxpayers have initiated 18,703 returns and 13,650 payments through *My Tax Account*.

### Information for Business Owners

To begin using *My Tax Account*, each business owner/officer or designated employee will need his or her own individual Wisconsin User ID (WAMS ID). Once a WAMS ID is obtained, the business owner/officer or designated employee may enter the business information and the business tax accounts at the *My Tax Account* web site.

After a business tax account has been added, click on the appropriate account number and select *File a Return*. To complete the return filing process, enter contact information, click the *Next* button, enter your password and select *I Agree*. Payment options will be offered after the return is filed.

### Information for Practitioners

Each practitioner using *My Tax Account* will also need his or her own individual WAMS ID. Once a WAMS ID is obtained, practitioners that own or work for an accounting firm should log into *My Tax Account* and complete the Customer Access Request using the firm's information. Independent preparers organized as sole proprietors should use their own individual information. After successfully completing the Customer Access Request within *My Tax Account*, practitioners may request access to client accounts by logging back into *My Tax Account* and selecting *Add 3rd Party Account Access for SIP User* or *Add 3rd Party Account Access*. Please note that practitioners will only be able to request access to business tax accounts that have already been entered in *My Tax Account*.

### My Tax Account Shortcuts & Tips

- To obtain a WAMS ID, see Self-Registration at <https://on.wisconsin.gov>.
- If you already have a WAMS ID associated with your e-mail address, but you don't remember your User ID and password, go to the Account Recovery link at <https://on.wisconsin.gov/WAMS/home>.
- *My Tax Account* may be accessed at <https://tap.revenue.wi.gov>.
- A business owner that successfully completes the Customer Access Request, but doesn't see a business tax account(s) after logging into *My Tax Account*, may select *Add Access to an Account* to add a business tax account.
- An owner of multiple businesses will need multiple WAMS IDs for registration purposes (one for each business). Each WAMS ID requires a unique e-mail address.
- See the Registration Quick Start link at [www.revenue.wi.gov](http://www.revenue.wi.gov) for step-by-step registration instructions.
- If you are planning to start using *My Tax Account* for your next return filing, you should initiate the registration process a few days before the due date of the return so that you have sufficient time to feel comfortable working through the steps of this new process.

### Reminders

- No new registrations are being accepted for DOR's previous sales tax on-line option, Sales Internet Process (SIP), which will be taken out of service after June 5, 2009. (The XML bulk file transmission process for sales tax returns and sales tax TeleFile will remain available.)
- The EFT Payment and Registration System will not be available after December 31, 2009, and no new registrations will be accepted after May 15, 2009, for the tax types covered by *My Tax Account*. □

## NSA Happenings from the District V Governor . . .

Flowers are now in bloom, which is what we feel will be happening in 2009 as new creative tax laws bloom from congress this year. This is where our memberships in WAA and NSA flourish.

Come join the networking and first class education May 8th at WAA's 2009 Spring Seminar in Green Bay.

The schedule has been established for the CPE program at this year's San Diego 2009 Annual Meeting. This year's CPE program will offer three (3) "tracks" of concurrent sessions from which participants can select. As in the past participants may earn up to 12 hours of CPE. NSA Convention web pages are now up on the NSA website. This includes info on the convention, schedule, tours, and registration.

ACAT is currently registering individuals for the ABA exam scheduled for May 22 - June 13, 2009. So far there are 11 registered for the full ABA exam and 3 registered to take the ATP exam.

I hope to see you in Green Bay - let's talk more WAA and NSA.

Harlan Rose, EA, ABA  
District V Governor



**Harlan Rose**  
NSA District V Governor

## BELIEFS

**Kevin J. Koehn,**  
American Business Consultants

Belief is what commands our brain. When we believe in something, we follow it through until the end. If beliefs are handled effectively, they are one of the most powerful forces in our lives.

When we believe our truths are possible, our mind goes into the state of proving that belief is true. We keep on that road and pursue that belief until it becomes reality.

The belief we have in ourselves, our business clients, and the the belief that clients have in us, all control our destiny. Beliefs are what guide us to our goals. If you believe you can do something or that you cannot do something, your belief will become the self fulfilled prophesy every time.

## WAA Southeast Chapter 2009 Meeting Schedule

- Wed 5/06** Dinner/Round Table Discussion
- Wed 6/03** Dinner/Guest Speaker
- Wed 7/01** Dinner/Round Table Discussion
- Wed 8/05** -
- Wed 9/02** Dinner/Speaker - Jack DeYoung (sales tax)
- Wed 10/07** Dinner/Round Table Discussion
- Wed 11/04** Dinner/Guest Speaker

Call Me.....for details  
Call Me.....for suggestions  
Call Me.....why you're coming  
Call Me.....why you're not coming  
Call Me.....why you would come

**Jim Molenda, EA**  
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