



## September Seminar Special

What is in a name?

For years, the Michigan chapter NATP's September seminar was called & operated as "2 for 1". Then NATP National got a new registration system that was not compatible with "2 for 1".

Our Michigan chapter had to put on our thinking-caps and came up with a replacement name and theme that was close to "2 for 1".

We are continuing that same theme for 2023.

As you are well aware, prices have increased for everything so therefore, the fee is \$125 for each attendee. Again, that is 50% of what you would have paid for "2 for 1".

We want you to bring another tax preparer with you. You can pay the \$250 and bring another telling them it is 2 for 1. (Free for them)

You must each register separately and will receive your own of material. You will each get your own lunch and snacks. You will leave with expanded knowledge for tax preparation for 2023 taxes. We will welcome each of you. You will get your own CPE credits based on the hours you participate. Marilyn Meredith - President

### Why not sign up now?

The date is September 22, 2023.

The time is 8 am - 5 pm

The place is the Hilton Garden Inn, 633 N Canal Rd, Lansing, MI 48917

# Save The Date!

## Michigan NATP Chapter Education

### July 2023 - September 2024

Sept 22, 2023

**September Seminar Special**

Hilton Garden Inn - Canal Rd - Lansing  
(Formerly our 2 for 1!!!)



Oct 30 & 31, 2023

**NATP 1040** - 2 days of classes by national NATP  
Livonia

Oct 30, 2023  
(5:30 pm)

**Purely Michigan** - changes in MI taxes & more  
Detroit Marriott Livonia on Laurel Park Dr

Nov 1 & 2, 2023

**NATP 1040** - 2 days of classes by national NATP  
Grand Rapids - Holiday Inn (Airport)

Nov 1, 2023  
(5:30 pm)

**Purely Michigan** - changes in MI taxes & more  
Grand Rapids - Holiday Inn (Airport)

Dec 7, 2023  
(10 am - 1 pm)

**Purely Michigan - live & virtual** Final MI updates  
Lansing



Jan 6, 2024

**Last Chance**  
Lansing area

May 16 & 17, 2024

**Spring Education & Annual Chapter Meeting**  
Location to be announced

Sept 20, 2024

**September Seminar Special** (formerly our 2 for 1)  
Location to be announced

[www.minatp.org](http://www.minatp.org)

## Working Together

As someone who often leans toward fierce independence and who has learned the power of working together over time, a seminar titled “Working Together” (the event we co-hosted with the MiCPA) definitely caught my eye.

*“Coming together is a beginning. Keeping together is progress. Working together is success.” - Henry Ford*

Our Michigan chapter of NATP was incorporated on November 14, 1988 – our beginning, our first “coming together.” Most of us can think back to where we were thirty-five years ago: I remember it well. Our oldest daughter was two, and I was working as a legal assistant while providing tax and payroll services on the side. My vision was clear: I wanted to work for myself doing something that I enjoyed and yet had the flexibility I wanted as a working mom. Van Dort Tax & Accounting (now VDTA) was born from this moment.

I didn’t “come together” with anyone to establish my business, but I did make progress and found success serving my clients. After ten years, the business grew to 1,000 clients. It was time for a new beginning, and I sold the business to H&R Block in order to spend more time with my family.

Ten years later, after working for a nonprofit organization and doing some tax preparation, I got back into the tax field, working for various accounting and tax preparation firms. In 2018, I re-established VDTA – another new beginning.

This renewal brought energy, enthusiasm, and motivation to create another opportunity for me to work in alignment with my life’s missions. But as before, I was creating this business alone.

Because I hope to make even more progress and have an even greater impact this time around, it’s clear that keeping together and working together needs to be my new mantra – and that is a gap that MI NATP can help to fill.

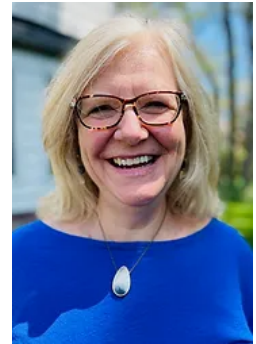
As a chapter, MI NATP has stayed together over these last thirty-five years, providing quality tax education that is needed and utilized by its members. Our goal is to enhance the progress of our members and their businesses. Real progress is only achieved when we work together.

## Working Together (cont)

For me and VDTA, the timing is right: I am ready to work together, alongside fellow MI NATP members, and do all I can to contribute to our collective success.

Wherever are you on your career journey – coming together (at a beginning), keeping together (making progress) or working together (enjoying success), my hope is that we will each find ways to work with and uplift one another over the course of the next year to collaborate and be a part of one another’s success.

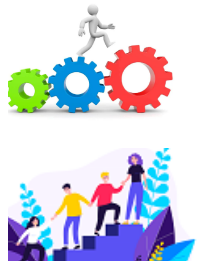
Becky VanDort, EA  
MI NATP Treasurer  
Region 2 Representative

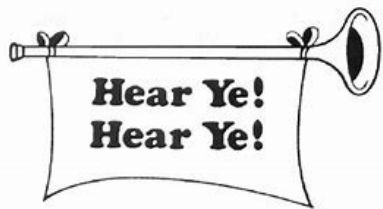


---

What is our value as Michigan NATP?  
How does membership benefit me?

- **We can help you better navigate the world of taxes**
- **Assist as you continually improve**
- **Michigan NATP is an investment in future success**
- **NATP resources save me \$\$\$\$**
- **Build relationships that benefit clients & you too**
- **Exclusive online resources & fellow member support**
- **CPE – Education spring, summer, fall, winter**





## We Need Your Vote

In June 2022, NATP National requested all state bylaws be updated for uniformity and standardization with the National organization by December 2023. These requested changes are also intended to highlight NATP's reputation, branding and the relationship between National and Local Chapters.

The Purpose of Michigan's NATP is to provide resources and develop the tax expertise of professionals by providing training, events, create connections, and build upon our knowledge by sharing within our network. Activities that are carried out through MI-NATP contribute to the overall mission of National in one or more of its our strategic plan goals: Industry recognition, industry strength, industry voice, and long-term viability.

At our upcoming training September 22, 2023 in Lansing, we will be voting on the updated Bylaws. To give you a chance to review them prior to the September Seminar Special, you will have a chance to view them in advance on Michigan NATP website ... [www.MINATP.org](http://www.MINATP.org). Take time to review the bylaws paying special attention to the following updated Articles 2, Article 5, Article 7 and Article 9.

If you have questions on anything in the bylaws or you would like to provide feedback let us know by August 31, so that we can address your questions in advance of our September Seminar Special.

See you in September!

Kathy Smith, EA  
MI NATP – Bylaws Committee Chair



## Purely Michigan Classes to Prepare for 2023 Taxes

There are many Michigan Income Tax changes for 2023!

We have 3 Purely Michigan classes for you to choose from:

Livonia - piggy-backing National's Famous 1040 (10/30)

5:30 pm - Detroit Marriott Livonia on Laurel Park Dr

Grand Rapids - piggy-backing National's Famous 1040 (11/1)

5:30 pm - Grand Rapids - Holiday Inn (Airport)

Virtual Class 10 am by "Go To Meeting"

Topics included:

1. Individual Income Tax Rate Change for 2023
2. Working Families Tax Credit Increase
3. Retirement Changes with Many Parts
4. Flow-Through Entity Tax Rate Change
5. MTO Reporting
6. FTE Reporting Template
7. Partnership Audit Program
8. Sales Tax on Delivery & Installation
9. Expansion of Exemption to Industrial Processing
10. New RAB's

Watch for registration information online [www.MI-NATP.org](http://www.MI-NATP.org)

## 2023-2024 MI-NATP Board of Directors

### President

Marilyn Meredith, EA  
1721 Pine Grove Port Huron 48060  
810-982-6300  
idylmoment@aol.com

### Vice-President

Rick Stomps, RTRP  
12298 N State Otisville 48463  
810-631-4360  
586-747-3194 cell  
rstomps@charter.net

Amanda Beck-Haney, EA  
PO Box 130 East Tawas 48730  
989-362-5177  
amanda@monumental.financial

Randy Clark, RTRP  
751 E Atherton Flint 48507  
248-408-7673  
randyclark@hotmail.com

Sylvia Collins  
32 N Washington Ste 8 Ypsilanti 48197  
734-480-0870  
tlccounting@ameritech.net

Susan Cullen  
47800 Gratiot Ave Chesterfield 48051  
586-202-9052  
slcullen@yahoo.com

Leslie Echols, EA  
18303 Beech Daly Rd Redford 48240  
313-537-7443  
leslie.d.echols@gmail.com

Jon Garlick, EA  
PO Box 223 Grand Ledge 48837  
517-626-2002  
jgarlick@aol.com

### Secretary

Sheila Weigold, EA  
PO Box 271 Bridgeport 48722  
989-777-5432 office  
sheila.mi.natp@gmail.com

### Treasurer

Becky VanDort, EA  
PO Box 1334 Holland 49422  
616-840-6352  
becky@vdtapro.com

Glen Mitchell, EA  
3404 Mitchell Rd Holly 48442  
248-634-2100  
teglenmitchell@yahoo.com

Mark Pricco  
4600 W Saginaw Lansing 48917  
517-323-4806  
mark@atomanager.com

Kathy Smith, EA  
11572 Maiden Ln Grand Ledge 48837  
517-281-6534  
krs605@comcast.net

Roger Voss  
282 N Sixth Rogers City 49779  
989-734-7830  
rhztax@aol.com

Lawrence Zimbler, EA  
205 Lincoln Fenton 48430  
800-930-6454  
larry@4squaretax.com

Advisory Board Member  
Jerry Coon, EA  
500 Northland Dr NE Rockford 49341  
616-866-4704  
gerald.L.coon@gmail.com

## September 22, 2023

Event:

**September Seminar Special**  
(formerly our 2 for 1)

Location:

**Hilton Garden Inn**  
633 N Canal Rd - Lansing, MI 48917

Time:

**8 am - 5 pm**

Together we will work thru specific examples in each class.  
Seeing & “touching” increases learning, understanding & abilities.

**Our Goal:** While sitting under uniquely qualified instructors you will enhance your education experience by hearing; learning; doing; increased hands-on class involvement; informative handouts.

Questions are always appreciated & encouraged.

Examples are focused on real-life situations.

Price:

**\$125 per person** (member or non-member)  
Includes breakfast goodies, beverages, lunch, treats, materials

Register:

Online at: **www.natptax.com**  
then ... **NATP chapters - Michigan - Events**

Invite a friend or associate. Make it a gift!

Rooms:

If you want to reserve a room, we have rooms set aside for \$139. Call the Hilton at 517-999-9930.

## September Seminar Special Cont.

### Sch D

Sale of Limited Partnership: Stocks: Assets  
Sale of home, rental, flip house  
When to file Sch D, 8949, 4797  
What can be included in cost basis

### Crypto

Different types of Crypto - Bitcoin, Ethereum, etc..  
Tokens (NFT); Gaming tokens  
Gathering information not on 1099-B style reports  
Schedule D vs. Business vs. Hobby income  
Free crypto from surveys or air drops  
Deductions; Mining; Gameplay; Theft; Gifting; Other

### Credits

Energy Efficient Home Improvement Credit  
Residential Clean Energy Credit  
Clean Vehicle Credit; Business Energy Credits  
CTC, AOC, EIC, Adoption etc  
Upcoming changes to Savers Credit  
Pension Plan startup cost credit  
Military spouse retirement plan eligibility credit  
New exceptions to the 10% penalty

## Putting It All Together



### Alice Orzechowski CPA, AMA, EA

During her 40-year career she has developed a wealth of tax related knowledge. She is published and is coming to present Sch D for several hours and all about credits new & old for several hours. Alice has a goat farm in Maryland.

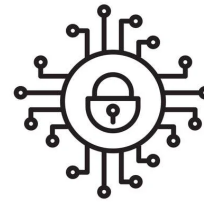
### Marilyn Meredith, EA

Highly valued instructor across the country. She is currently the president of our Michigan NATP chapter. She will be teaching credits with Alice and also Putting it all together.



### Kevin Bukowski, EA

Kevin is a knowledgeable tax preparer & instructor as an adjunct professor at Baker College. Kevin will meet our Crypto needs.



## Cyber-Security Safety Tips

Protecting a computer in a tax office is crucial to safeguard sensitive financial information and prevent unauthorized access. Here are some “best practices” to enhance computer security in your tax office.

- 1. Use strong and unique passwords:** Ensure that all user accounts on the computer have strong passwords that are not easily guessable. Encourage the use of a combination of uppercase and lowercase letters, numbers, and special characters or use a phrase. Avoid using common passwords or personal information.
- 2. Implement multi-factor authentication (MFA):** Enable MFA wherever possible. This adds an extra layer of security by requiring users to provide an additional authentication factor, such as a unique code sent to their mobile device, along with their password.
- 3. Keep software up to date:** Regularly update the operating system, software applications, and antivirus programs on all computers. These updates often contain security patches that address known vulnerabilities.
- 4. Use reputable antivirus and anti-malware software:** Install and maintain a reliable antivirus and anti-malware solution on all computers. Set up regular scans to detect and remove any malicious software.
- 5. Enable a firewall:** Activate a firewall on the computer to protect against unauthorized access. Configure the firewall to block incoming connections unless explicitly allowed.
- 6. Secure Wi-Fi networks:** If you have a wireless network in the office, secure it with strong encryption (e.g., WPA2 or WPA3) and a unique, complex password. Change the default network name (SSID) and disable broadcasting it to enhance security.
- 7. Limit user privileges:** Restrict user access rights to only what is necessary for their roles. Users should have appropriate permissions to perform their job functions, but not excessive privileges that could potentially lead to security breaches.

## Cyber-Security Safety Tips (cont)

**8. Regular data backups:** Implement a regular backup strategy to protect important data. Store backups in a secure location, preferably offsite or in the cloud. Test the backup restoration process periodically to ensure data integrity.

**9. Educate employees:** Provide comprehensive training on computer security best practices to all staff members. Teach them to recognize and avoid common phishing attacks, suspicious websites, and email attachments. Encourage a culture of security awareness.

**10. Physical security measures:** Ensure that the computers are physically secured. Lock the office or server room when not in use and consider installing surveillance cameras or alarm systems.

**11. Monitor and log activity:** Implement logging and monitoring mechanisms to track and identify any unusual or suspicious activities on the computers. Regularly review logs to detect potential security incidents.

**12. Create data access policies:** Establish clear policies regarding data access, handling, and storage. Limit access to sensitive information to authorized personnel only. Enforce secure data handling practices.

**13. Regularly assess and update security measures:** Perform periodic security audits and assessments to identify vulnerabilities and make necessary improvements. Stay informed about the latest security practices and adapt as needed.

Remember that computer security is an ongoing effort, and it's important to stay vigilant and proactive in protecting sensitive information. Consider consulting with IT professionals or cybersecurity experts to ensure comprehensive security measures are in place.

Debbie Madison, EA  
D.A.M. Taxes LLC

## One On One With Clients

Here are a few tips to think about as we meet with our clients.

Always greet them with a smile and handshake - like an old friend.

Look them in the eye and lean forward if possible.

Allow the clients to tell their story. They need to relax.

Listen with your whole body. This has become a lost art.

We are to ask appropriate questions and guide them toward answering.

Pay attention to their answers - it will prove invaluable.

Put together concise, appropriate, on topic questions.

Listen as you work! (gals are naturally better than guys).

Repeat their names several times when speaking during your time with them.

Have a large monitor to use explaining and comparing things with the client.

We may need to clarify and confirm with them.

They trust us with some of the most intimate details of their lives. Honor that.

At times, we might even become a counselor or confidant. What an privilege.

Our goal is to be prepared, so we can assist our clients and help them pay the lowest legal tax possible this year and plan for their future.



## **MICHIGAN-NATP TESTIMONIALS**

I depend on Michigan-NATP to help with the details for all of the returns I do for my clients.

I cannot imagine doing taxes without going to Michigan-NATP seminars.

There is such great networking and inspiration from the attendees at Michigan-NATP seminars.

The topics are always current and make me go look at current clients to see how it affects them.

Learn more from personal interaction at seminars as opposed to webinars. Face-to-face and interactive discussion cannot be beat!

## **MICHIGAN TAX CHANGES 2023**

Michigan has many changes for Income Tax for 2023 and one retroactive to 2022.

Michigan has a change in tax rate for 2023.

It is now legal to co-habitate in the State of Michigan.

Many pensions & annuities continue to be taxable to Michigan residents. Yes, there are changes and options.

These will be dealt with in our Purley Michigan Seminars.

Watch for the time to register for one of 3 dates.

Greetings Fellow Tax Pros,

It's the middle of the summer and time to prepare for the oncoming hoards next year. We work hard, prepare hard, live hard. But ...what are we doing for those we will leave behind? Oh, I know, our families will be taken care of financially - that's just part of our job. But there is so much more. This article is about life issues ... not business related.

We must be passionate about perpetuating our legacy to those we love.

Think ... relay race in track & field. In a relay race we pass the baton & we have done our part; we are finished. Now it's their turn. This is dangerous. There is something more than the baton hand off. We are to share our legacy with at least 2 generations. That is the vision we are to have concerning our families.

Everyone of us would like to say we want to see our family live wholesome lives and raise their children to do the same. We want to see our legacy - our family line - be one that prospers into the future.

Even if it has not been that way in the past we want it to be like that into the future. Talk with your family about your hopes, dreams, faith, likes, dislikes, successes, failures, etc. As a parent or grandparent I personally must be intentional about impacting the next generation ... my kids & grands (and for some of us our greats).

Share your story with your family. Stories draw out emotion - help us relate - help us answer questions - help them know who we are (kids/grands love 'em). Share your life experiences with your family so that they will reflect on what you did during difficult times or when you had to make decisions that may have been difficult but you did the right thing. "The right thing is not always popular & the popular thing is not always right."

Next to the parents, grandparents are the greatest influence a child will ever have. They will see our faults & imperfections but we must admit it so they can see it's OK not to be perfect.

Our families are watching us. What are they learning? More is caught than taught and our words might be overcome by what we do. If we say one thing & do another - it teaches them it's OK to be a hypocrite. When they see us do the right thing and it matches what you say ... what a powerful message.

Through the trials and blessings of life, we need to be available for our families.

These are my personal thoughts - not necessarily those of NATP.

Rick Stomps - VP



## Why Should You Attend a Live NATP Seminar?

When I first completed my tax preparation classes and passed my exam to be able to prepare taxes, the last thing I wanted to do was to attend another educational session. My new boss had already registered us for an upcoming NATP event; I was going. What I discovered was that attending one of these functions does much more than just get you those required continuing education credits.

Being new to the tax profession, I found I was surrounded by a wealth of experience. Many of those in attendance had been doing taxes for decades. I realized that if they needed to learn more to expand their skills and to increase their business, I needed to expand what I knew to be more effective and valuable at work.

I quickly discovered that this was a place to network and build important relationships with fellow tax preparers. When you chat with the attendees, they freely share their wealth of experiences that go far beyond just working. They share their experiences on how their offices operate and what they have done to serve and retain clients. You also make some good friends.

There are several opportunities coming up during this off season. I encourage you to choose a date and join us.

Randy Clark  
MI-NATP Board member

