

Pennsylvania Department of Revenue
2014 Fall Tax Seminars
Synopsis of Topics and Speaker Profiles

Topic: Personal Income Tax Updates

The presentation will describe any changes to the Pennsylvania personal income tax law that were previously enacted and take effect in 2014, a review of the forms and instructions changes for 2014, and a review of miscellaneous issues affecting PA personal income tax.

Speakers: David A. Braden

David Braden is the Assistant to the Director for the Bureau of Individual Taxes for the Commonwealth of Pennsylvania Department of Revenue. In his position, he is responsible for: establishing policies and procedures for the audit and review of Personal Income Tax returns; directing the form and booklet program for Personal Income Tax; speaking at tax seminars as the Personal Income Tax speaker for the Department of Revenue's Fall Tax Seminar series; and, interpreting tax laws, rules, regulations, policies and procedures for attorneys, accountants, and taxpayers concerning Personal Income Tax. He reports to the Director of the Bureau of Individual Taxes, Meggan Swisher.

David has his Bachelor's Degree in Business Economics with a concentration in Accounting from the University of Pittsburgh at Johnstown and has been a Certified Public Accountant since 1988. Employed with the Department of Revenue since 2004 as the Assistant to the Director, David was previously employed as an Audit Manager, Special Assistant to the Deputy Treasurer, and Assistant Deputy Treasurer with the Pennsylvania Treasury Department for fourteen years. Prior to his employment with the Commonwealth, David was employed in Public Accounting firms in the Pittsburgh area for seven years.

Topic: Pass Through Business Updates

A presentation on major differences between Federal Income Tax and Pennsylvania Income Tax handling of pass through entities. Another area of focus pertains to common errors found by the Pass Through Business Office on pass through entity and shareholder / partner returns, including clarification of some misconceptions about Pennsylvania rules and regulations. The presentation will also cover current/recent judicial and legislative updates relating to pass through entities and their owners.

Speakers: Jane McCurdy and Linda Paterson

Jane is a Revenue Fiscal Analyst Supervisor with the Department of Revenue's Pass Through Business Office. She is involved in the enforcement of Pennsylvania's tax requirements for pass through entities, their owners, individuals and beneficiaries. She also is involved with identifying non-filers, under-reporters and abusive and illegal tax avoidance transactions.

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Jane is a Certified Public Accountant. She joined the Department of Revenue in 2010. Prior to joining the Department, she had over twelve years of public accounting experience having worked at a local public accounting firm. There she was responsible for managing the compliance for pass through entities, individuals and nonprofits as well as preparing and teaching educational sessions for staff and clients.

Jane has a Bachelor's of Science Degree in Business Administration from Shippensburg University where she had a dual major of accounting and economics. She also has a Master of Taxation from Villanova University.

Linda is a Revenue Fiscal Analyst with the Department of Revenue's Pass Through Business Office. In that capacity she is involved in the enforcement of Pennsylvania's tax requirements for pass through entities, their owners, partners and beneficiaries, as well as identifying non-filers, under-reporters and abusive and illegal tax avoidance transactions. She also is a speaker on behalf of the Pass Through Business Office at the Department of Revenue's Fall Tax Seminar series and at the Pennsylvania Institute of Certified Public Accountants Conference on Pennsylvania Taxes.

Linda is a Certified Public Accountant and has been with the Department of Revenue for three years. For over five years prior to joining the Department of Revenue she managed the Pennsylvania Department of Treasury's Personal Income Tax Unit which is responsible for auditing personal income tax returns. She had thirteen years of public accounting experience before joining Pennsylvania's Department of Treasury having worked for PricewaterhouseCoopers and a local accounting firm in the Harrisburg area. Prior to entering public accounting Linda was employed in the insurance claims industry for over fourteen years in Pennsylvania and Hawaii managing litigation and complex cases.

Linda has a Bachelor's Degree from Elizabethtown College and a Master of Business Administration Degree from Chaminade University of Honolulu

Topic: Corporation Tax Updates

The Bureau of Corporation Taxes Fall Tax Seminar presentation will provide a review of legislative changes during 2013 that became effective in 2014. The presentation will feature an update on the implementation of the Integrated Tax System including completing reports under the new system and report review time frames. The presentation will also include discussions on LLC questions and answers, Termination/Dissolution of a Business and Inactive Reports.

Speakers: Jeffrey A. Creveling, Joseph Clover, Greg Skotnicki, Glenwood Hoskin and Valerie Greene

Jeff Creveling, CPA is the Chief of the Taxing Division in the Bureau of Corporation Taxes and has held this position since 2002. In this capacity, Jeff supervises a staff of 50 professional and clerical

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employees. Jeff reviews PA and Federal Tax Laws, FASB Pronouncements, court decisions and determines how these affect the calculation of PA corporation taxes. Previously, Jeff worked as a Corporation Taxing Officer within the Department for 7 ½ years, a Training Supervisor and as a Corporation Tax Manager. Jeff also has 6 years private sector experience. Jeff obtained a Bachelor of Science Degree in Business Administration from Bloomsburg University.

Joseph Clover has over 40 years' experience with the Department of Revenue – over 20 of these years were spent with the Bureau of Corporation Taxes reviewing corporate reports. He serves as the Operations Manager for the Taxing Division. Joe supervises a staff of 3 Supervisors and some 21 Taxing Officers who analyze complex corporate tax reports, Amended Reports, and Reports of Change. He also oversees the review of Specialty Tax Reports. Joe has an Associate's Degree in Accounting and has held progressively responsible managerial positions since 1981. He is a member of the Governor's PRIME Core Functions Team, Dept. of Revenue Multicultural Diversity Program Planning Committee, and has initiated pc-based production and resettlement programs within the Bureau of Corporation Taxes. Joe is also responsible for the formation of the Post Settlement Unit, within the Taxing Division, that concentrates on resettlements and taxpayer post settlement inquiries.

Greg Skotnicki joined the Department of Revenue in 1973 tasked to modernize the information processing and accounting functions necessary for the administration of over a dozen corporate and business related taxes. Sophisticated accounting systems, tax examination, and compliance programs were developed through his initiative and direction. The automation of the Corporation Taxes' settlement system and the establishment of a Corporate Discovery operation are two notable innovations. He is a working member of the North Eastern States tax Officials Association (NESTOA) developing multi-state tax pacts and programs such as the Personal Income Tax Domicile Agreement and the Taxation of a De-regulated Electric Industry Project. Over 35 years, his assignments have extended his tax administration duties to include the implementation of statutory changes and impacts resultant of Pennsylvania's deregulation of the electric industry and Public Utility Reality Tax programs. Supported by well-seasoned "nuts and bolts" knowledge of Pennsylvania's tax requirements covering a diversified business community, his daily work activities are very challenging and rewarding. Greg graduated from East Stroudsburg University in 1973, cum laude, with a Bachelor of Arts degree in Economics and Political Science.

Glenwood Hoskin is employed as a Corporation Tax Supervisor responsible interviewing and hiring taxing officers. Mr. Hoskin is responsible for conducting the training within the Financial Programs, Taxing Officers I and II and provides trainings to other bureaus as necessary. He serves as a Corporate Tax liaison to the Department of the Auditor General, and he is responsible for the direct supervision of 7 Corporation Tax Officers. He has been employed by the Bureau of Corporation Taxes for 24 years, 21

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years as a Corporation Tax Officer and 3 years as a Corporation Tax Supervisor. Glenwood graduated from Penn State University in 1988 with a Bachelor of Science degree. He majored in Accounting with a minor in Economics.

Valerie Greene oversees two units of taxing personnel that includes Supervisors and Taxing Officers. She is responsible for coordinating the continuing education and training for the taxing personnel in regard to the examination and desk audits of Corporate Tax Reports. She also resolves problems with tax determinations/re-determinations/resettlements of the largest most complex corporate taxpayers. She reports to the Chief of the Taxing Division, Jeffery Creveling, CPA.

As the lead trainer of the Integrated Tax System (ITS) for the Taxing Division, Valerie works with the Bureau of Business Information Systems in the continuing development of the business rules and programming of the new computer system. She has been tasked with creating new work procedures needed for the many changes that have resulted from changing from the Legacy System to the ITS.

Valerie began her employment with the Department of Revenue in 1981 in the Corporate Tax Data Processing Bureau. In 1986, she commenced her career in the Bureau of Corporation Taxes starting at the front end of the Corp Tax pipeline in the Reports/Payments Application Section. She soon advanced to a Corporate Tax Account Technician in the Accounting Division, working on taxpayer accounts that included: accounts receivable, transfers and assignment of tax credits and refunds and interest payable.

In 1990, Valerie was promoted to a Corporation Tax Officer I in the Taxing Division and quickly advanced to a Corporation Tax Officer II, Training Supervisor and then in 2013, became the newest Corporation Tax Manager. She has 28 years of experience in all areas of the Bureau of Corporation Taxes.

Valerie attended Harrisburg Area Community College where she earned her Accounting credits.

Topic: Revenue Modernization Project and Integrated Tax System Conversion Update

During the Modernization Project and Integrated Tax System Conversion Update portion of the seminar, the speakers will focus on the overall status of the project and the changes facing the public that are related to the implementation of the system. The presentation will provide updates on the status of the Bureau of Corporation Taxes and Bureau of Business Trust Fund Taxes system conversions. The presentation will also focus on guidance for practitioners and updates to the e-Tides, TeleFile and credit/debit card programs.

Speakers: Donald Sheridan and Thomas Van Kirk

Donald Sheridan is the Director of the Office of Integrated Tax System Business Operations (ITSBOO). ITSBOO is comprised of subject matter experts from throughout the Department assisting with the design of an integrated tax system for the Department of Revenue. Donald's most recent position with

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the Department was as a Forecasting Analyst Manager in the Fiscal Analysis Division, Bureau of Research, since March, 2002. In that position, he was responsible to supervise and assist with the preparation of forecasting of tax revenues and analysis of legislation, regulations and policies relating to the Commonwealth's budget.

Donald began his employment with the Department of Revenue in November of 1990 in the Bureau of Compliance. Subsequent to leaving Compliance in August of 1995, he held positions in the Department until June of 1999 as the Director of the Office of Tax Amnesty and as the Taxpayers' Rights Advocate. In June 1999, Donald began working as a Tax Consultant with Ernst and Young LLP. Donald returned to the Department in January 2001 as a Forecasting Analyst in the Fiscal Analysis Division of the Bureau of Research.

Mr. Van Kirk is the Communications and Change Management Lead for the Revenue Modernization Project which is implementing, over the next five years, an integrated tax system for the Department of Revenue. In this capacity, he is responsible for managing stakeholder relationships and the impacts of the project on all internal and external stakeholder groups.

Mr. Van Kirk has been employed by the Pennsylvania Department of Revenue since 1995. He has been instrumental in the development of the Department's web site and electronic commerce applications, as well as strategic planning and business transformation initiatives. Mr. Van Kirk has a Bachelor's Degree in Business from the University of Maryland.

Topic: Unemployment Compensation

The Department of Labor & Industry's presentation will focus on controlling unemployment compensation costs, avoiding unemployment delinquency rates, understanding unemployment compensation benefit change notifications and the proper classification of workers.

Speakers: Anna Brennan, Patrick Bucci and Gabriele Roman

Anna Brennan is the UC Tax Office Supervisor for the Field Accounting Service office in Lancaster. She began her career as a Tax Agent with the Office of Unemployment Compensation Tax Services in 1993 and was appointed Manager of the Lancaster office in 2005. Anna has a B.A. degree from Alvernia College in Reading, PA and majored in Accounting and Business Management and Administration. Through the years she has been involved in numerous projects including process improvement and training. She received the UC Pride 2000 Award for Continuous Improvement for her work on the Region 5 Suggestion Committee Project.

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Patrick Bucci is the UC Tax Regional Director for Region 7 which covers 5 Counties in South Western Pennsylvania. Pat is a 1986 graduate of Duquesne University with a BS degree in Accounting. Pat began his career with the Office of Unemployment Compensation Tax Services in 1987 as a tax agent trainee. He worked his way up through the years until he was promoted to Regional Director in October of 2012. Pat has worked on various projects ranging from the initial implementation of laptops with OUCTS to the Bureau's new tax system, UCMS.

Gabriele Roman is the UC Tax Regional Director for Region 3, which covers the north-east quadrant of Pennsylvania. She has been with Unemployment Compensation Tax since 1999, first as a tax agent, and became the manager of the former Nanticoke Field Accounting Service in 2007. She has been in her current position as regional director since 2011. Her office is based out of Wilkes-Barre. In addition to being a team leader/facilitator for numerous special projects, she is also the state-wide audit trainer for newly hired tax agents. Gabriele earned a BSBA degree as well as a Master in Accounting from Bloomsburg University.

Topic: An update of Business Use Tax and Voluntary Compliance

The Bureau of Enforcement Planning, Analysis, and Discovery (EPAD) will present information on voluntary compliance programs, including a review of the Business Use Tax program. Voluntary Compliance Initiatives inform taxpayers and their representatives regarding tax obligations, broaden the taxpayer base, and level the playing field for Pennsylvania businesses. In addition, the need to increase consumer awareness of individual Use Tax obligations will be discussed while highlighting the department's continuing efforts to register Remote Sellers to collect Sales Tax.

Speakers: Kevin Milligan, Will Hartman and James Foster,

Kevin Milligan has 31 years of experience in state tax administration and compliance including 26 years of service with the Pennsylvania Department of Revenue. Currently, Mr. Milligan serves as Director of the Bureau of Enforcement Planning, Analysis and Discovery (EPAD) and has responsibility for the coordination of strategic planning for the agency's enforcement program and direction of Voluntary Compliance Initiatives and Discovery Programs. Previously, he served on Revenue's management team in various capacities with Fiscal Management, Corporation Tax, Individual Tax, Research, and Compliance Bureaus and the Executive Office.

Mr. Milligan is part of the management team that conceived and implemented an enforcement planning unit to improve the coordination and effectiveness of the state's tax compliance program. EPAD has provided the program planning and management for Voluntary Compliance Initiatives to improve taxpayer knowledge and compliance with Business Use Tax, Personal Income Tax, Cigarette Tax and Motor Vehicle Understated Value.

Mr. Milligan obtained a Bachelor of Arts degree in Mathematics from Messiah College in Grantham, PA and Masters of Science degree in Public Policy Analysis and Management from the Heinz College at Carnegie Mellon University in Pittsburgh, PA.

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William Hartman has 23 years of experience in state tax administration and compliance with the Pennsylvania Department of Revenue. Currently, Mr. Hartman serves as Chief of the Voluntary Compliance Management Support area in the Bureau of Enforcement Planning, Analysis and Discovery (EPAD). His current responsibilities include overseeing the call center which functions in support of the Department's voluntary compliance programs. These programs cover Business and Individual Use Tax as well as a nonfiler program for state Personal Income tax. He also supervises research and fiscal analysts in the planning areas of his bureau.

Prior to his service in EPAD, Mr. Hartman worked in the Bureau of Audits. During that time worked in all phases of the sales and use tax audit program including audit review and defense. He also played a major role in the development of the program's current sales tax audit manual and the Department's auditor training program.

Mr. Hartman's speaking engagements on behalf of the Department include those at the Institute for Professionals in Taxation, Federation of Tax Administrators, PA Minor Judiciary Education Board, Pennsylvania Society of Enrolled Agents, Internal Revenue Service, Pennsylvania State Police, AAA and the annual Department's Fall Tax Seminar in addition to various industry groups.

Mr. Hartman obtained a Bachelor of Science degree in Business Administration from Elizabethtown College in Elizabethtown, PA. He received his CPA license while employed with the department.

James M. Foster has 10 years of experience in state tax administration and compliance with the Pennsylvania Department of Revenue. Currently, Mr. Foster serves as a Fiscal Analyst in the Projects Division of the Bureau of Enforcement, Planning, Analysis, and Discovery (EPAD). His current responsibilities include assisting in the administration of the Business Use Tax Voluntary Compliance Program, developing and initiating compliance initiatives, and other outreach and education initiatives. Prior to his service in EPAD, he worked in the Bureau of Compliance as the Bankruptcy Division Chief. During that time his responsibilities included managing division personnel in the application of State and Federal Bankruptcy codes, laws, and claims. Prior to serving as Bankruptcy Chief he worked with Collections and Taxpayer Services (CATS) as a Research Analyst /Special Agent and Enforcement Officer, developing research and analysis platforms for various Revenue programs including Act 46 Citation Program and Wage Garnishment.

Mr. Foster obtained a Bachelor of Arts degree in Economics from the University of Pittsburgh as well as a Masters of Divinity at Mt. St. Mary's Seminary/University.