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## EDUCATION SEMINAR

**December 3, 2015**

**Holiday Inn  
172 N Main Street  
Concord, NH  
603-224-9534**

### **8:30 AM - Registration and Networking**

**9:00 AM - 10:10 AM**      **NH Department of Revenue** - Presented by Peter Colbath, CPA, Tax Auditor, NH Department of Revenue

The ever popular Peter Colbath from the NH DRA will again bring his wit and humor to the audience as he provides the attendees with the important 2015 updates from his department. As usual, this seminar is vital for practitioners who file NH Interest & Dividends, NH Enterprise Tax and NH Business Profits Tax Returns.

**10:25 AM - 12:05 PM**      **Tax Issues of Divorce - 2 CPEs** - Presented by Susan Merrill-Paul, MBA, EA, Professor Manchester Community College & VP NH Chapter NATP

Susan Paul will present a seminar on important information on the subject of divorces, and how it affects the tax return. The presentation will also provide pertinent information that can be shared with the clients prior to the divorce which will be extremely useful in tax planning.

**12:05 PM - 12:50 PM**      **Lunch and Networking**

**12:50 PM - 2:30 PM**      **Massachusetts Resident and Non-Resident Tax Returns** - Presented by Cheryl Morse, EA

Cheryl graduated Magna Cum Laude with a B.S. degree in accounting from Bentley College in Waltham, MA. In addition to speaking for NATP, she works on taxpayer education through various community outreach speaking engagements. She currently represents the NORtheast Region as Area 1 Chair of the Taxpayer Advocacy Panel, is a contributor in the development of the IRS EA Examination, and contributing writer to Forbes magazine.

This seminar will focus on the preparation of various Massachusetts Income Tax Returns. It will begin with Resident Returns, highlighting the federal and Massachusetts differences. Once an understanding of how the Massachusetts returns differ from the federal return has been established, including any necessary adjustments, the session moves on to non-resident and part-year resident returns and any further required modifications. The session ends with a brief discussion of taxpayers with multiple residency status.

**Early Registration fee until 11/30/15:**      Members \$65; Non-Members \$85  
**After 11/30/15:**      Members \$75; Non-Members \$95

Seminar materials will be delivered electronically a few days before the seminar. There is Wi-Fi available at the Holiday Inn. Please inform us if you need a printed copy of the seminar materials - which is available for an additional fee.

**Note:** Attendees will be required to **Sign In, and Sign Out, for each session that offers CPE Credit.**

Completed Evaluation Forms are requested for each session.

Sign up today at <http://www.natptax.com/Chapters/Pages/NewHampshireChapterEducation.aspx>

**Save these dates for future seminars:**

2016 - May 26, October 27 and December 8

2016 - NATP National Convention Aug 9-12, Indianapolis, IN