



# The Nebraska Independent Accountant Newsletter

*Nebraska Affiliate of the National Society of Accountants*

**December 2022**

## **PRESIDENT'S REPORT** **By Terrie Wright**

I hope everyone had a Merry Christmas! Best wishes for a successful and awesome new year of 2023! Is everyone is prepared for the income tax season? In my office, we have been so busy doing end of the year estimates for our businesses, farmers and ranchers. For some it has been a very good year financially for many of our clients. Love to see that but they still don't want to pay a lot of tax and would rather have something they can use in their operation to keep their tax bill lower.

Hopefully everyone will have time to spend with your families during the holiday season! Stay safe and warm!



New Year's celebrations are not a new thing. Many of the traditions we celebrate started long ago. See some of these interesting facts about New Year's.

The earliest recorded festivities in honor of a new year's arrival date back some 4,000 years to ancient Babylon.

Auld Lang Syne is a Scottish folk song made famous in America by Canadian bandleader Guy Lombardo in the late 1920s.

Champagne production skyrocketed from 300,000 to 20 million bottles per year between 1800 and 1850, as the world started ordering more for ship christenings and New Year's celebrations.

Kissing someone at midnight is said to come from the idea that doing so will prevent loneliness during the coming year and ward off evil spirits.

Ancient Romans are credited with the kissing tradition because of their Saturnalia festival. It was a celebration honoring Saturn, the god of time.

If you've ever spent December 31<sup>st</sup> at home on your couch, you've probably seen New Year's Rockin' Eve, the show Dick Clark hosted for twenty-four years until suffering a stroke. He often co-hosted in later years with Ryan Seacrest until he died in 2012. Seacrest continues to host the show.

The most common resolution people make is to get healthier.

Each year, it is estimated that 80 percent of New Year's resolutions are abandoned by February.

Celebrating the first baby of the New Year has been a symbol of the holiday since around 600 B.C., starting in ancient Greece when an infant was paraded around in a basket in celebration of Dionysus, the god of fertility (and wine). The baby represents a rebirth.

**NSIA LEGISLATURE REPORT**  
**By Ken Brauer**

The 108th Nebraska Legislature, First Session, is scheduled to convene January 4, 2023. If you have never checked out the Nebraska Unicameral website, go to [nebraskalegislature.gov](http://nebraskalegislature.gov) and you will find links to literally anything you want to know about our State Legislature. Everything from a list of the 2023 Senators-Elect, the 2023 Tentative Legislative Session Calendar, Operative Dates for Bills Enacted During the 2022 Session, Hearing Schedules, Committee List, and State Senator List (just to name a few of the links).

When is the last time you have contacted your State Senator? There is also a link to find your Senator along with their contact information. Let them know what your concerns are about any legislative issues and also let them know if there are issues that they did a great job of dealing with in the legislature. I know they appreciate the good comments as well as knowing what concerns you and also your clients.

At the NSIA Board meeting on November 3, 2022, the Board renewed our lobbying contract with Mueller-Robak. Matt Schaefer, with Mueller-Robak, gave a report to the board on the activities of the last legislative session and some issues to be addressed in the upcoming session. Matt was asked about information on property tax credits and he provided me with the link to a news release from the Nebraska Department of Revenue at [https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/Real\\_Property\\_Tax\\_Credit\\_2018\\_9-15-2022.pdf](https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/Real_Property_Tax_Credit_2018_9-15-2022.pdf). Information on the Nebraska School District Property Tax Credit Look-up Tool is expected to be available on their website by January 31, 2023.

NSIA continues to monitor the activities of the Nebraska Legislature and the State Board of Accountancy on behalf of our members since our membership consists of both non-licensed accountants and CPA's. If at any time you have any questions or concerns regarding Legislature or State Board activities, feel free to contact Ken Brauer at [ken@brauerassoc.com](mailto:ken@brauerassoc.com) or at (402) 488-2400.



<b>IRS STANDARD MILEAGE RATES</b>	
<b>2023</b>	
Business Use	65.5 cents
Charitable Use	14 cents
Medical Use	22 cents
Moving Use	22 cents

**NSA DIRECTOR-AT-LARGE REPORT**  
**By Eric Hansen**

This is everyone's Holiday Season and a time for us to think and act on what and who we are Thankful for. As an officer in NSIA, I want to offer my thanks to people that continue to make our lives as practitioners easier and better. People who give of themselves ... time, energy, expertise, and willingness are their gifts to us.

**Mandy David** – she is our ex-facto leader. She makes or society work through emails, phone calls and you name it. NSIA and its members are very lucky to have Mandy as our team leader. Here's a holiday hug!

**Jeff Bring** – this guy puts up with so much “brown stuff” providing all Nebraska practitioners education opportunities, I sometimes wonder why he continues as our Education Guru. We all need to grab his hand, shake it, and say thanks for everything.

**Ternie Wright** – a few years back when nobody wanted to be President, Ternie was worried. Worried for NSIA. So, she offered herself as Vice President and now is our President. It's easy to remain silent. Easy to stay in the weeds. Thanks for standing up. She also gets a hug!

**Jason Dendinger** – he is now Past President but served for 3 years during the pandemic period. He held us together with Zoom meetings. Jason represented NSIA with flying colors when we needed a strong voice. Thank you, sir!

**Ken Brauer** – history lesson: Ken was NSIA 1<sup>st</sup> President 40 years ago. He has never wavered in giving time away from work and family to make all his fellow professionals lives better. Ken has monitored the State Board of Accountancy “forever” to help protect our right to practice. I shake your hand my friend.

**Steve & Jason Douglas** – our father-son team. Their continued, excellent service as Secretary and Treasurer deserves a big Thank You! Steve, taking meeting notes, typing them up and emailing out waiting for corrections is a pain. Been there! And Jamie is doing something so “unusual” for an accountant ... tracking income and expenses. Has to be exhilarating for you! Ha! The Douglas team has performed these tasks well and timely. Tell them they are appreciated!

**Leota Janousek, Ray School & Lee Preston** – these three have been NSIA members a long, long time. We are fortunate to have them. Many members have sat the chairs and then seem to disappear from NSIA service. Not these 3!! Leota, Ray & Lee continue to serve and attend board meetings sharing their knowledge, experiences, skills, and obvious affection for NSIA. Thank you!

**Rodale Emken** – our past NSIA Executive Secretary reached out to me over 35 years ago and asked (twisted my arm a bit) me to attend a NSIA meeting. He was my mentor. He nudged me to become an NSIA board member, then an officer, then join NSA, nudged again to serve as NSA State Director which led to my multi-layered involvement with NSA. Thanks for the nudge Rodale.

Now I wish everyone Happy Holidays. Close your tax research book, stop recomposing your client questionnaire, turn off your monitors, log off the software program and shut down Ye Ole computer. It's time to be thankful for and spend time with family and friends. Happy New Year!

**EXECUTIVE SECRETARY REPORT**  
**By Mandy David**



First off, I want to thank everyone that was able to attend our 1-day federal tax update seminar in November! It was great to see our speaker, Laurie Stillwell again.

Jeff Bring and I are still trying to get our 2023 seminar lineup finalized. It seems like every year it keeps getting harder and harder to line up speakers and locations. I will plan on emailing a “save the date” once this happens.

I hope everyone had a great Christmas and will be able to ring in the new year with family and friends! Here's to a great tax season and hopefully not too much stress!



# TTB THE TAX BOOK

**THE SOCIETY IND. ACCT.  
2022 ORDER FORM**



## SPECIAL OFFERS!

**STEP 1: ENTER QUANTITY & CALCULATE COST FOR EACH ITEM**

SPECIAL OFFERS	Quantity	Price	Cost
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<b>Jacob Special</b> WebLibrary Plus 1st User, Deluxe Edition Plus, 8 Online CPE Hours FREE Shipping	x	<del>\$379</del> \$319	= \$
<b>Jacob Special Add User</b> WebLibrary Plus Add User, Deluxe Edition Plus, 2 Online CPE Hours, FREE Shipping	x	\$159	= \$
<b>Digital Combo</b> WebLibrary Plus 1st User, Client Handouts, 8 Online CPE Hours	x	<del>\$379</del> \$319	= \$
<b>Digital Combo Add User</b> WebLibrary Plus Add User, Client Handouts Add User, 2 Online CPE Hours	x	\$149	= \$
<b>Deluxe Deal</b> Deluxe Edition Plus, Deluxe Supplement, FREE Shipping	x	<del>\$159</del> \$139	= \$
<b>What's New Package</b> What's New Early Edition, What's New Tax Season Edition, FREE Shipping	x	<del>\$119</del> \$99	= \$

THE TAXBOOK SERIES	Quantity	Price	Cost
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Deluxe Supplement	x	<del>\$79</del> \$65	= \$
1040 Edition	x	<del>\$79</del> \$65	= \$
Small Business	x	<del>\$79</del> \$65	= \$
All States Edition	x	<del>\$109</del> \$89	= \$
What's New Early Edition	x	<del>\$79</del> \$65	= \$
What's New Tax Season Edition	x	<del>\$79</del> \$65	= \$
FastTaxFacts	x	<del>\$79</del> \$65	= \$
Social Security & Medicare	x	<del>\$79</del> \$65	= \$
California Edition	x	<del>\$79</del> \$65	= \$
Depreciation	x	<del>\$79</del> \$65	= \$

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WebLibrary Plus Add Users	x	\$139	= \$
WebLibrary 1st User	x	<del>\$189</del> \$159	= \$
WebLibrary Add Users	x	\$109	= \$

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<b>BEST Seller</b> Client Handouts	x	<del>\$179</del> \$139	= \$
Client Handouts Add User	x	\$69	= \$

TTB ONLINE HOURS	Quantity	Price	Cost
<b>BEST Seller</b> 20 Online CPE Hours	x	<del>\$199</del> \$159	= \$
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2 Online CPE Hours	x	<del>\$49</del> \$39	= \$

**STEP 2: TOTAL QUANTITY & COST COLUMNS**

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Call for international orders.	Total Quantity of The TaxBook Series	x	The TaxBook Shipping Charge Per Book			=	Shipping Charge
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	(books)	x	\$9 per book	\$7 per book	\$6 per book	=	<b>FREE</b>

**STEP 5 CALCULATE ORDER COST (TOTAL COST – QUANTITY DISCOUNT + SHIPPING CHARGE)**

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B	-	C	+	D	FREE	= \$

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**Federal Tax Essentials Library**

The 2022 tax season has been one of many changes. From American Rescue Plan Act legislation that impacts 2021 and later tax year filings (recovery rebates, enhanced income tax credits for families and lower-income individuals, special payroll tax credits, and much more), to ongoing IRS releases to help taxpayers deal with the impact of the coronavirus pandemic, Quickfinder has been there for you to rely on. Looking toward NEXT tax season, tax professionals will be facing expired provisions, potential new legislation, and the inevitable host of judicial, regulatory, and IRS releases. To help you comply, the Tax Preparation Library includes a full suite of Quickfinder Handbooks that will facilitate efficient preparation of complete and accurate 2022 tax returns. In addition, to help you stay abreast of developments and plan throughout the year to keep your clients' tax bills as low as the laws allow, the Library includes the monthly Quickfinder Tax Tips Newsletter. Learn more at [tax.tr.com/qfbundles](http://tax.tr.com/qfbundles).

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	LIST PRICE			ORDER QUANTITY			ORDER TOTAL	TOTAL PRODUCT ORDER \$			ORDER TOTAL
	A	B	C	D	E	F		COLUMN A X COLUMN D	COLUMN B X COLUMN E	COLUMN C X COLUMN F	
EXAMPLE PRODUCT	\$69	\$65	\$72	2	5	6	13	\$138	\$325	\$432	\$895
1040 Quickfinder Handbook	\$69	\$65	\$72					\$	\$	\$	\$
Small Business Quickfinder Handbook	\$69	\$65	\$72					\$	\$	\$	\$
Premium Quickfinder Handbook	\$94	\$90	\$98					\$	\$	\$	\$
All States Quickfinder Handbook	\$105	\$99	N/A			N/A		\$	\$	N/A	\$
Individuals – Special Tax Situations Quickfinder Handbook	\$69	\$65	N/A			N/A		\$	\$	N/A	\$
Depreciation Quickfinder Handbook	\$69	\$65	N/A			N/A		\$	\$	N/A	\$
Quickfinder Annual Tax Update	\$69	\$65	N/A			N/A		\$	\$	N/A	\$
Laminated Tax Tables for Individual Returns	\$19	\$15	N/A			N/A		\$	\$	N/A	\$
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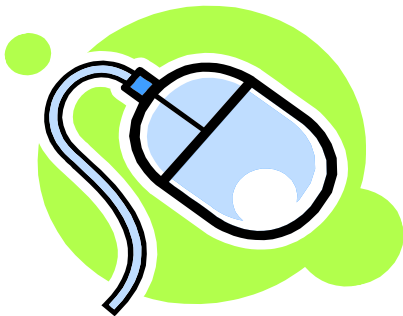
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