



# MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

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sponsors, we will update the [ASBO 403\(b\) Web Resource Center](#). For now, Happy Holidays!



## Extension on Deadline to Produce Written Plans

In issuing [Notice 2009-3](#) (pdf), the IRS is extending the deadline for plan sponsors in public schools to satisfy the requirements of the final 403(b) regulations.

Following a [letter from ASBO International to the IRS](#) (pdf) expressing some of the challenges plan administrators in public schools are facing in meeting the new requirements, the IRS notes that they will now "treat these plans as meeting the requirements of 403(b) and the regulations during the 2009 calendar year if:

- By December 31, 2009, the plan sponsor of the plan has adopted a written 403(b) plan that is intended to satisfy the requirements of 403(b) and the regulations.
- During 2009, the plan sponsor operates the plan in accordance with a reasonable interpretation of 403(b) and the related regulations.
- By the end of 2009, the plan sponsor makes its best effort to retroactively correct any operational failure during the 2009 calendar year to conform to the written plan."

As we learn more about what these regulations mean, and don't mean, for public school plan

## 2009 Federal Percentage Method Income Tax Withholding Tables

The IRS released advance copies of the 2009 federal percentage method income tax withholding tables [Notice 1036]. The tables are effective for wages paid in 2009. The withholding allowance amounts by payroll period have changed for 2009. The IRS has also issued the percentage method tables for determining advance earned income credit amounts. The wage-bracket tables for withheld federal income tax and the advance earned income credit will be included in IRS Publication 15, Circular E, *Employer's Tax Guide*. To view Notice 1036 go to: <http://www.irs.gov/pub/irs-pdf/n1036.pdf>

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"MASBO IS DEDICATED TO TRAINING AND SUPPORTING THE PEOPLE RESPONSIBLE FOR BUSINESS OPERATIONS OF MONTANA SCHOOLS. THE GOAL IS TO ENABLE MEMBERS TO MANAGE THE BUSINESS IN ORDER TO SUPPORT EDUCATION FOR MONTANA CHILDREN"

## Mileage Reimbursement rate for 2009 Reduced

The mileage reimbursement has been changed beginning Jan. 1, 2009 from \$0.585 down to \$0.55. To read the IRS go to [IR-2008-131, released 11-24-08](#).

### Calendar of Events

June 17-19, 2009 MASBO Summer Conference -  
Holiday Inn Grand - Billings  
Oct 14-16, 2009 MCEL - Missoula  
Oct 23-26, 2009 ASBO - Chicago

### My Christmas List

(by Mike Waterman, MASBO Vice-  
President)

I'm especially excited about Christmas this year because—and this probably goes without saying—I've been **EXTREMELY** good all year long. Those of you who went to the MASBO summer conference can vouch for me...right? Anyway, there are only a couple of shopping days left, so I thought it would be helpful to share my list with you in case you are still struggling to find the perfect gift to reward my exemplary behavior. I sat down with a pencil and paper (a scroll, actually, so it would all fit), and that's when it hit me:

- I have a roof over my head and a place to call home. My family is there, and they are healthy and happy. My parents and my brothers' family will all join us for Christmas. Oh—and we

have **LOTS** of cookies laying around. That never hurts either...

- I have a stable job where I earn a decent wage and get insurance and retirement benefits. There are *millions* of unemployed people in this county right now who would trade just about anything for that alone. But there's more: my job makes me feel like I'm actually contributing—not only to the future of our kids, but also to the adults who work here and the community as a whole. And then there's **MASBO**. You all. Professional development—and friends—galore. Granted, the job isn't perfect, but could you *really* ask for much more?
- I live in Montana, for goodness' sake. True, I didn't really appreciate it so much last weekend when it was -30 outside. However, I'm one of a relatively small percentage of people who can see wide open spaces from my front window, breathe fresh air, and seldom even *think* about crime. I see deer and other wildlife every single day and last weekend, we even had two bald eagles land right next to our house. Bet they don't get **THAT** in New York City...

Sometimes—*oftentimes*—we seem to take for granted that we already have all the good stuff. It's human nature to always want more, and I doubt any of us will ever completely get away from that. I encourage you though, especially at this time of year, not to take for granted all the wonderful gifts you've already received. Chances are they're some of the best ones you'll ever get.

**And just so you don't think I'm a total sap, I am registered at Cabelas, Sportsman's Warehouse, and Home Depot...**

**Merry Christmas and Happy Holidays!**



**Dear Lynda, Robert, President Susie,  
Board and Fellow Members of MASBO:**

Some how it has gotten to be the end of December, time for me to retire. I can't believe how quickly the time has gone by. I have been working with my replacement since the first of July and am very proud of her accomplishments. She has been so ready to learn and very patient with her teacher. (I now know why out of six girls in our family, I am the one who does not teach, I am terrible at it.). My replacement is Jennifer Mettler. She is a graduate of Baker High and Billings B, she did her internship at Baker Schools, came home, married another Baker graduate and went to work at the Courthouse in the Clerk and Records/County Superintendent Office. Lucky for us she will now be our Clerk. She will have the continued support and help of Amy Lingle as the Payroll/Accounts Payable clerk. Please change your contact e-mail address for the Baker Schools to [mettlerj@baker.k12.mt.us](mailto:mettlerj@baker.k12.mt.us) All other contact information will remain the same for the clerk's office.

I hope to keep in contact with the wonderful people I have met through MASBO. My e-mail address at home is [ace@midrivers.com](mailto:ace@midrivers.com) and my mailing address is PO Box 1199 Baker, MT 59313.

MASBO is one of the greatest blessings to a new clerk, and nourishment to the soul of a veteran clerk and a life line for all. Montana is so fortunate to have this organization. Where else can you have a job where so many people help you succeed at your job.

Blessings to all, Happy Holidays, Elaine



## **Are You CERTIFIED?**

Become a **Montana Registered School Business Official**

Receive the recognition you deserve.  
Contact the MASBO office and get started:  
442-5599.

**NEW Opportunities to get Certified!**

- 1) Come to the MASBO office in Helena and take the test(s).
- 2) Put a group together and we will come to you.

**ATTENTION HI-LINE BUSINESS  
MANAGERS/CLERKS  
NEW Hi-Line Clerks meeting on  
January 6, 2009 at 1:00 PM in Havre**

The Clerks on the Hi-Line are going to try to have a meeting similar to the Hi-Line MASS meetings for Superintendents. We thought maybe we could try meeting on the same day and time. They meet at MSU-Northern in Havre, but Zella thought we could meet at a small

conference room by her office. We could ride with our Superintendents if we wanted. I think it would be a great way to share ideas and brainstorm. They meet the 1<sup>st</sup> Tuesday of every month at 1:00 PM. Their next meeting is January 6, 2009 at 1:00. They usually eat at the Duck Inn first and then go to their meeting. So mark that day on your calendar and we'll get more information out at a later date.

### 2008-09 MASBO Board

President	<b>Suzie Zentz</b> (406) 656-4471 <a href="mailto:suziez@canyoncreek.k12.mt.us">suziez@canyoncreek.k12.mt.us</a>
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Region 1	<b>Teresa VanBuren</b> (406) 847-2442 <a href="mailto:TVanBuren@metnet.mt.gov">TVanBuren@metnet.mt.gov</a> (Flathead, Sanders, Lake, Mineral, Missoula, Lincoln, Granite, and Ravalli Counties)
Region 2	<b>Zella Witter</b> (406) 265-4356 ext. 348 <a href="mailto:witterz@havre.k12.mt.us">witterz@havre.k12.mt.us</a> (Glacier, Toole, Pondera, Teton, Chouteau, Cascade, Judith Basin, Liberty, Hill, and Blaine Counties)
Region 3	<b>Jacki Young</b> (406) 742-5265 <a href="mailto:jyoung@fschool.org">jyoung@fschool.org</a> (Valley, Daniels, Sheridan, Phillips, Roosevelt, and Richland Counties)
Region 4	<b>Kim Aarstad</b> (406) 227-7700 <a href="mailto:kaarstad@ehps.k12.mt.us">kaarstad@ehps.k12.mt.us</a> (Lewis & Clark, Deer Lodge, Powell, Silver Bow, Jefferson, Meagher, Gallatin, Beaverhead, Madison, Broadwater, and Park Counties)
Region 5	<b>Diane Brook</b> (406) 252-6002 <a href="mailto:brookd@lockwood.k12.mt.us">brookd@lockwood.k12.mt.us</a> (Petroleum, Fergus, Wheatland, Golden Valley, Musselshell, Sweet Grass, Stillwater, Yellowstone, Carbon, and Big Horn Counties)
Region 6	<b>Lora Tauck</b> (406) 775-8767 <a href="mailto:ltauck@metnet.mt.gov">ltauck@metnet.mt.gov</a> (McCone, Dawson, Prairie, Wibaux, Treasure, Rosebud, Custer, Garfield, Fallon, Powder River, and Carter Counties)
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Ex-Officio - MSUIP	<b>Kathy Preeshl</b> 355-4481x202 <a href="mailto:kpreeshl@northstar.k12.mt.us">kpreeshl@northstar.k12.mt.us</a>

## DON'T FORGET THE VENDORS!

#### Aesop Substitute Placement Service

Jim O'Halloran  
6219 Brooklyn Ave. NE  
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#### Affiliated Medical Agency, Inc.

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#### Aflac

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#### AIG Retirement

John Wing  
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