

THE PROFESSIONAL PUBLIC ACCOUNTANT

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From the Editor

Deanna Snell Cross, PA, ABA, ATA, Northglenn CO, Editor



It is almost April 15th, 2002 and I am just getting out the Newsletter for the March – April issue. The articles within this newsletter are still important and it is a must that I get them to you.

My year end and tax season has been a bit hectic this year, not that I am making any more money, but all of us seem to be a bit behind from a year ago. I had 4 times as many S-Corp extensions compared to a year ago, but have been plugging away at getting their books completed as well as the tax return since my goal is to have them completed by the end of March or shortly thereafter.

There are some excellent articles included in this publication along with several up-coming seminars that will start in May. Please note that we are coming upon the deadline for your CPE requirements at the end of June 2002. If you have any questions regarding your CPE please call Jack Dirksen (he has all the answers).

Your CPE Logs Are Due In 2002

Jack Dirksen, PASC Executive Secretary, Northglenn CO

Active members will need to include their log when sending in their Continuing Professional Education Credits as part of the renewal of their membership (a log was included in the Nov-Dec newsletter). Quoting from our rules "...every active member must provide proof of completing 72 hours of acceptable continuing professional education courses during each three year reporting cycle, with a minimum of 16 hours in any one year. The hours completed at the Annual Accounting Forum may be applied to either the current year or succeeding year requirement at the discretion of the member. An active member who has maintained that status for only part of a preceding year shall have his/her requirement prorated on the basis of 6 hours for each full quarter of inactive status." We look forward to receiving your CPE logs and your membership renewal in 2002. (If you lost the form, call Bob Cross 303-480-1755)

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In Memory

Myrle F. Hoffman died March 12, 2002 at the age of 81. Myrle served as President of PASC for the year 1980 to 1981. Myrle was a tax consultant for the oil and gas industry. In addition to his PASC membership, Myrle was active in the Colorado Society of Enrolled Agents, the Denver Association of Petroleum Landmen and the Kansas Independent Oil and Gas Association. Traveling was his main hobby. Memorial contributions may be made to Full Gospel Businessmen Fellowship, c/o Doug Cone, 1762 S. Everett Street, Lakewood, CO 80232.

NSA Scholarships

Students interested in applying for NSA scholarship consideration may obtain application material from a variety of sources including the financial aid office, accounting department or career center at their school. Application materials are also available on the NSA website at <<http://www.nsacct.org>> in the CONSUMER section or by contacting the NSA Scholarship Foundation office at 800-966-6679, extension 1312. The deadline for applications is March 10, 2002. After a three-level screening process, final recipients will be announced in July 2002. Contact Susan Noell at NSA at the above 800 number for further clarification.

The Professional Public Accountant

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We welcome any and all input or articles that you may wish to submit. Mail to 10651 Livingston Drive, Northglenn, CO 80234 or fax to 303-480-1690 or email to dscross@wyoming.com.

**54th Annual Convention
and
Accounting Forum**

Gary & Cindy Anderson, Lamar CO

June 9-12, 2002. Put that date on your calendar. It is our Society's 54th Annual Convention and Accounting Forum. (See the location and lodging info at the end of this article)

Sunday, June 9 our Society will hold its annual retreat/leadership meeting. All members are welcome and encouraged to attend. Please let us know if you do plan on attending. It is a roundtable affair for the most part, led by our incoming president. Goals, ideas, wish lists, etc will be discussed.

Monday's seminar (June 10) will be led by Phil Gomez, NSA's Speaker of the Year for 2000-2001. He is a nationally recognized QuickBooks authority, whose mission is to provide accounting professionals the highest quality education available for QuickBooks accounting software. In 1995 Phil was selected by Intuit (the manufacturer of QuickBooks) as the exclusive presenter to conduct QuickBooks for Accountant's seminars in their nation-wide campaign, and has since trained more than 40,000 professionals in the use of QuickBooks. So get your questions ready. Sales tax reports? Condensing data? The audit trail? You name the subject.

Tuesday June 11, we will enjoy a breakfast buffet followed by our annual meeting at which we will elect new officers. Afterwards, we will hopefully have a short board meeting as the "golfers" will be heading out to the links to enjoy an afternoon of camaraderie, beautiful scenery, and who knows, maybe some pretty good golf. Non Golfers have the afternoon free for anything they can imagine. Everyone needs to be back by 6:00 PM. That evening we will install new officers for the Society at our banquet. We may have some sort of short entertainment after the banquet, but I'm not sure what.

Wednesday's seminar (June 12) will be led by Larry Lombard, Associate Professor of Accounting Metropolitan State College. His topic: Not-for-Profit Organizations Accounting and Financial Reporting. If

you've got questions or want to know more about non taxable entities, this four hour seminar should be very informative. Larry Lombard has held faculty positions at other colleges, was an auditor at Peat, Marwick, Mitchell & Co, an accountant for Chicago & Northwester Railway, just to name a few items from his resume. And of course he was a past presenter at a Denver Mile High Chapter meeting. We will be out by 1:00 PM.

Again as last year, I'm heading up to Snowmass on Friday to get in some fishing. And of course get final details lined up for the convention. **As accountants say, the bottom line is: Come to the Convention! Have some fun! Make a vacation out of it. Meet some new people. Hey, we might even learn something.**

PS: The convention coordinator at Snowmass tells me that it is very important to get reservations in by May 25, 2002.

**54th Annual Convention
&
Accounting Forum**

Lodging & Facilities Information

The Silvertree Hotel & Wildwood Lodge

For Reservations: 1-800-525-9402
40 Elbert Lane
PO Box 5009
Snowmass Village, CO 81615
\$ 72 Single or Double (children under 18 stay free) \$ 25 extra person charge (per person/per night)
Please mention PASC when booking your reservation.
See the facilities at: www.silvertreehotel.com
E-mail: reservations@silvertreehotel.com
Remember: reservations no later than May 25, 2002

A Second Thought

Robert Fretz, PA - Denver CO



When Deanna called me about writing an article for the Newsletter I wondered outloud what to write about. She suggested I might want to write about my medical problem. I thought about that, but it seemed to me no one would be interested in what ails

me. Then I thought again, maybe everyone should be interested – so here goes.

I have prostate cancer, and it is something every man should be concerned about, as well as, every woman – I know women do not have a prostate, but they know someone who does such as husbands, boyfriends, sons, brothers, relatives, and acquaintances who could well be affected. I learned early on this cancer has no prejudices as it attacks men, generally over 40, without concern of social standing, race, occupation, or any other handle you want to put on. Think of Mayor Webb, Mayor Giuliani, Senator Dole, Basketball Coach Don Nelson, and the list could go on and on. One doctor said it is almost at an epidemic stage. Therefore, it is very likely this cancer may effect you either personally or through association. About 10 years ago I saw my son-in-laws father die from prostate cancer. At that time they were just learning about the disease, he had little if any treatment, and died a very unpleasant death. Back in September a friend of mine died a quick, but very painful death from it. He had been diagnosed about 3 years earlier, but decided to take minimal steps to fight it, and it caught up with him. I have another friend who contracted prostate cancer about 15 years ago, took aggressive steps to fight it, and today at 87 is still alive, but slowed down considerably not from the cancer but from diabetes. I have a client who just underwent prostrate surgery about 3 weeks ago, and is already back to the majority of his activities. Thus, in my little circle of friends and acquaintances there are 4 people plus myself who have or have had prostrate cancer.

So, what happens, what do you do, what is the outlook? Naturally, I can not answer all the questions, that is a doctor's job. However, I can tell you how I have been effected, what I have learned, and what I think everyone should be aware of. Over the last year and a half I have spent more time researching this then I have tax questions, and have found some interesting information. Number one, I can tell you what happens – nothing. This cancer shows no outward symptoms until it is too late. The only sure way to find it is to have a PSA test of your blood each year. The test is scored from 1 to somewhere in the hundreds, generally a score of over 4 is considered positive, and calls for additional testing. At this point a urologist takes over, and determines what to do for a definite diagnoses. If he determines no cancer is present it will probably be necessary to have the PSA checked every 3 to 6 months. If the determines cancer is present it is graded on a score of 1 to 10, and the doctor will have several options for treatment based on the cancer grade.

My cancer came back as a grade 6. The doctor gave me several choices, but recommended radiation or surgery. The choice of treatment is very difficult to make because most of us just do not have enough knowledge to make an informed decision for such an enormous decision. The doctor will not make the decision for you – kind of like the way we try to lead our clients. I was fortunate to have a pretty good friend who is head of the Oncology Department of a major university. We talked a lot about it, and his final words were “I think it is a no-brainer for you, have the surgery”. This was in early October of 2000. I had a lot of things to consider, tax seminars, tax season, holidays, and medical urgency among other things. I discussed all of this with the doctor who assured me it would be no problem scheduling the surgery before the holidays or even waiting until summer. He further told me it would take about 6 weeks to recover (I later found almost every thing I was told was greatly exaggerated, at least as it pertained to me), so I decided to get it done as soon as possible, and not worry about cancer any longer then necessary. I talked to people about helping me with my practice if the need came, made it to the tax seminar, and had the surgery at 7AM the Tuesday after Thanksgiving. The operation took 4 hours. About 8 that evening I got out of bed and took a walk down the hall of the hospital. I was

A Second Thought continued

sore, but nothing more than what felt like a burn, and I found it a little difficult to stand up straight. Thursday evening I was released from the hospital. On Monday I worked for about 4 hours and by the next Monday I was back to my normal work schedule. At the end of January I took a long weekend trip to Phoenix, and upon returning began my normal tax season 16-18 hour days. In June of this year I had my 6-month PSA check, and discovered the cancer was still with me. After more discussion with the doctor on a variety of treatments I could chose from he said, "I think you want to be aggressive, that means you should consider radiation treatments". I agreed, made an appointment with a radiatolist and began treatments in early October. I had 37 treatments each of which took about 10 minutes, but involved driving to and from the hospital for 37 days. Now my PSA will be checked every six months, and we will see if further treatment will be needed.

My point in writing this article is to say cancer kills. We can have prostate cancer and not know it until it is too late, but there are things that can be done – it is not an automatic death sentence. It can be treated and the treatment is not worse then the disease. You will not find it to be something to force major changes in your life. Everyone reacts differently to treatments,

and to surgery, but it is my opinion should you face this cancer as something you will recover from with a minimum amount of problems, and will cause very few, if any, changes in your lifestyle. Therefore, do not ignore the cancer as my son-in-law's father did, do not think you can beat it as my friend did. Face the fact that it is there, do something about it, and you should live a long happy life with a few side effects which can be easily overcome or minimized. As my radiologist told me "there is no cure for cancer, but it can be controlled, and we have yours under control". He further said "most men die with prostate cancer, not from it, and you are in that group of men".

Thus, the final word is, have your PSA checked every year, there is a chance you have prostate cancer, and do not know it. There is even a better chance you know or will know someone who has it, so encourage every man you come in contact with to do the same. My client had his PSA checked this past summer only after several months of my prodding. Prostate cancer is a silent killer, but it need not be if we all take the steps necessary to treat it. My life has not been altered at all during this last year, and I do not expect it to be in the future. Every day advances are being made in the treatment of this cancer, and everyday more is being learned about it. One of these days soon there will be a major breakthrough, but don't wait have your, if your PSA has never been checked have it checked today. Likewise, if it has been more then a year since your last check get another one today – stay on top of it.

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From the Governor's Notebook

Andrew T Moorehead, PA, CFP, ATP, Eaton, CO NSA Governor, District IX



Nobody warned me – and the withdrawal symptoms have been terrible. Since the convention last year the mailbox was full, the e-mails were piling up and the calls were frequent. Then tax season hit in full force in late January and the volunteer side of NSA (including me) shut down for the duration. As the old saying goes, if I didn't have junk mail I wouldn't have

any correspondence at all.

Thank goodness for our staff in Alexandria. Sometimes I think that they use this time of the year to get much of their planning and programming work done when we are too busy to bother them.

Speaking of staff, there have been some changes that you need to know. First, Lisa Lee Washington resigned to pursue her interests in association management elsewhere. You will recall that she served as our director of professional development and ACAT director, and served us very well. She has been replaced by one of my favorite people and a long-time NSA staffer Susan Noell, who will keep her role with the Foundation while also heading up Professional Development.

Who, you ask, will be the ACAT director? A lady named Elena Daly, who comes to us with great association management qualifications including serving as Director of Certification for the Irrigation Association. She is very familiar with the testing and certification process and should be a wonderful addition to our team. Since ACAT is one of NSA's crown jewels, I expect continued growth in that area.

While we work on implementing past tax legislation, we can be assured that our legislators are also at work on new

legislation that will challenge our skills next year. Most of our state legislatures are in session and, as the sign in the Governor's office in the Capitol in Cheyenne, Wyoming states, "No man's life, liberty and pursuit of happiness is safe as long as the legislature is in session". I leave it to your State Directors, who are much more knowledgeable than I on such matters, to keep you informed but you also have a responsibility to monitor legislative and state board activity and make your views known. If we don't defend our own profession, who will?

Speaking of which, I hesitate to mention the Anderson/Enron accounting mess but must do so since it affects all accountants in public practice, licensed or unlicensed. There will be much discussion within the profession on matters related to this corporate and accounting collapse. You may be interested to know that this will be a topic at the annual convention in Hawaii; CPE schedules are being changed as we speak so check the NSA website for the revised offerings. And, in the "for what it is worth" department, I will offer my ruminations on the subject in my May column.

This may be tax season, but that doesn't mean we are zombies. Keep your sense of humor, do the best that you can for your clients, don't say "expletive deleted" to your software vendor, and you will emerge unscathed ready for an off-season full of opportunity and, hopefully, fun and good times.

Survive!

**PASC
Annual Convention
& Accounting Forum
June 9-12, 2002
Snowmass, Colorado**

**NSA
Annual Convention

August 21-27, 2002
Honolulu, HI**

Meet A Member

Ken McLean, PA, Winter Park, CO



I have been involved in a public accounting practice in Winter Park for 24 years. Most of my accounting life before this was in the corporate world. I was working for a management consultant in the Denver area when a “shoebox” client came in one tax season. The organization of the shoebox was so bad that as the junior member I was “elected”.

This person was from Winter Park and one thing led to another... As a result I moved to Winter Park and started a practice with two clients (Shoebox found another). I have never made any claims of brilliance or money. Today I cannot conceive of doing something like that.

What my practice evolved to in addition to tax work is primarily providing the controllership function for small businesses (that is the only kind we have here). In my corporate days I had served as controller and treasurer on numerous occasions and knew that these clients could not afford their own. One of my corporate jobs was for a psychiatric hospital. No doubt that experience was meant as preparation for this practice that I started.

My practice has been completely computerized since the advent of the PC. As a result, I do all payroll functions and financial statements for my business clients. For some I do accounts payable as well. At present I have one employee, my wife. She is the primary care giver for her parents who live on the Front Range. On the weekends she gets to come home and help me. Candor obliges me to report that there have been numerous mutinous comments.

I do very little marketing for new clients. So far the ones I have are very loyal. As they move away they keep me doing their work. As a result I have clients from San Diego, CA, to Bellingham, WA, to Detroit Lakes, MN, to NE Texas and all points in between. It makes for a more diverse and interesting practice and also points out the absolute need for a computer.

Probably my favorite part of my practice is tax. Bookkeeping/Accounting can become pretty mundane but the challenge of properly preparing tax returns is more interesting. I attend all of the tax education programs that our Society sponsors that I possibly can to help my awareness. I file

every return that I can electronically and this has brought in a number of new tax clients who want a fast refund.

I started out in college in animal husbandry but finally realized I needed a million dollars just to survive in the cattle ranching business. One day I looked through the school catalog for the easiest major I could find. Business seemed as easy as any so I changed my major immediately. I went in the Army for two years then returned to get a degree in finance with emphasis on accounting & economics from the University of Oregon. The Army had given me such a strong desire for education that I went on to the University of Utah for a Master’s Degree in accounting with a minor in economics (all the while working as an internal auditor for the First Security System of Banks and doing their tax work).

One of the reasons for my eastward migration was the snow for skiing and a great love of the mountains. Tax season doesn’t allow for much skiing any more but summers do allow for camping and hiking!

IRS Updates Automatic Accounting Method Procedure

Reprinted from NCPE - January Newsletter

The IRS has issued a new revenue procedure which provides the method by which a taxpayer may obtain automatic consent to change the methods of accounting described in the procedure’s Appendix. This revenue procedure clarifies, modifies, amplifies, and supersedes Rev. Proc. 99-49. It also consolidates automatic consent procedures for changes in several methods of accounting that were published subsequent to the publication of Rev. Proc. 99-49, and provides new automatic consent procedures for changes in several other methods of accounting. A taxpayer complying with all the applicable provisions of this revenue procedure has obtained the consent of the Commissioner of Internal Revenue to change its method of accounting under 446(e) of the Internal Revenue Code and the Income Tax Regulations thereunder.

NSA STATE DIRECTOR'S REPORT

William Eskew, PA, EA, ABA
Colorado Springs, CO



The economic downturn seems not to have hit the Tax Preparation business, if our office is any indication. We are all busily hurrying around trying to meet the clients needs and demands, but I guess when we are in the thick of it each season seems to be the one that gives us the most stress.

I certainly hope you are having a busy and successful season, and you are able to keep you stress level in the manageable range. If you need something to divert your mind to more serene thoughts, think about attending the NSA Convention this year. The convention will be held in Honolulu, Hawaii. You can obtain more detailed information on NSA web site (<http://www.nsacct.org>) you may want to register early as the conventions held in Hawaii usually fill up fast.

While we are working day & night during the tax season, NSA continues to work hard for us. The Federal and Legislative Affairs Director, Mike Chakarn and EVP John Ams recently met with IRS commissioner Rossotti as a follow up concerning a proposal to audit as many as 50,000 individual and small business owners. Our Federal Taxation Committee testified before the IRS Oversight committee on the Offer in Compromise issues and the difficulties caused by problems with IRS communication with practitioners. A letter has also been sent to the White House stating NSA's opposition to the IRS developing free on-line tax preparation in direct competition with the private sector.

If you need help in your practice remember that both the PASC and the NSA web sites are good places to start. Good Luck as you keep those 1040's rolling.

IRS Reports Top 1040 Errors By Paid Preparers

Form 1040 (Paper Only)

1. Rate reduction credit was not claimed. We computed it.
2. Taxpayer identification numbers or names for dependents didn't match IRS or SSA records. We didn't allow the exemptions.
3. Rate reduction credit was not allowed. Received the maximum amount in 2001 or reported no taxable income.
4. Taxpayer identification numbers or names for dependents didn't match IRS or SSA records. All or part of the child tax credit was not allowed.
5. Spouse's SSN was either missing or did not match SSA records. Spouse's personal exemption was not allowed.
6. Rate reduction credit was figured or entered incorrectly.
7. Earned income credit was figured or entered incorrectly.
8. Dependent's last name had to be corrected.
9. SSN for child(ren) who qualify taxpayer for earned income credit didn't match SSA records. Earned income credit was changed.
10. Primary SSN was incorrect or illegible. We corrected it.

Form 1040A (Paper Only)

1. Rate reduction credit was not claimed. We computed it.
2. Dependent's last name had to be corrected.
3. Rate reduction credit was not allowed. Received the maximum amount in 2001 or reported no taxable income.
4. Rate reduction credit was figured or entered incorrectly.
5. Taxpayer identification numbers or names for dependents did not match IRS or SSA records. We did not allow the exemptions.
6. Did not include non taxable earned income from W-2's. Earned income credit was changed
7. Taxpayer Identification numbers or names for dependents did not match IRS or SSA records All or part of the child tax credit was not allowed.
8. Name line 1 was incorrect or did not match our records. We corrected it.
9. SSN for child(ren) who qualify taxpayer for earned income credit did not match our records. Earned income credit was changed.
10. Additional child tax.credit was figured incorrectly on Form 8812.

Joanne L. Konrade, PA, EA, PASC WebMaster, Broomfield, CO



Something unexpected and really nice happened recently. I received the “Corporate Report” post card from the Secretary of State and noticed that they now have the option to report on-line:

<http://www.sos.state.co.us/pubs/business/main.htm>

Normally, this registration costs \$25 and a postage stamp; but on-line in costs 25 cents. You can go to the same web site to check on the status of all Colorado corporations to be sure all your clients are current. If not, you can charge the 25 cents to your charge card and receive a receipt at the same time. I am very impressed with how this worked for me.

Let’s jump right to the step-by-step because you will really enjoy this if you try it once. I’m talking about PASC’s Bulletin/Chat Board. If you make it through these instructions, you can register your success with a quick “Hi” message at the end. Ready?

In your browser window type:

<http://www.ColoradoAccountant.org>

After the page loads, click the “Site Navigator” bar

From the drop-down menu choose the last one “Bulletin Board Chat”

When the page loads, click your “Bookmarks” or “Favorites” to save this web site

Below the messages, click “post a new article”

The screen will allow you to type in your “Subject”, “Name”, “Email Address” and “Message”

You can select from among several emoticons to decorate your subject title

I recommend you click the box “receive follow ups by mail” And finally, “Post” (you can preview first to see what your message will look like if you choose) Try this once; post something silly because we can all use a giggle about now. Then try asking that stumper question that you can’t seem to find the answer to. Maybe another PASC member has some help for you. The most important thing to getting your answer is to have other members read your question. So, please try this step-by-step so your expertise can be gained by others as well. Check the Board from time to time for new articles which you may be able to respond to.

Okay, kids, good job; now back to tax season.

Criminal Investigation Review of E-Filed Returns Claiming Large Refunds

NSA Alert!!!

NSA has learned that on at least two occasions, IRS special agents have subjected electronically filed returns claiming large refunds to scrutiny for “possible criminal violation of laws.” The refunds due on these returns have been delayed over 60 days. The taxpayers in question were never notified of the review or even that their refunds would be delayed.

We find this development troubling. At best this is a breach of faith in the advertising of e-file benefits. At worst, it marks a return to heavy-handed compliance methods of the past.

If you have experienced this situation with an e-filed return please contact Bernie Phillips by email at bphillips@nsacct.org or by FAX at 703-549-2512. We want to determine the extent to which this is occurring in the field to help us determine the proper course of action.

In the meantime, you may wish to explain to your clients that they may experience a delay in receiving a large refund, particularly if the return was electronically filed.

**Public Accountants Society of Colorado
Pikes Peak Chapter**

Estates & Trusts Tax Seminar

Featuring Gear-Up video tapes and materials

**CPE: 8 hours taxation
Class limited to 30 attendees**

When: May 22, 2002

**Where: Pikes Peak Community College
Downtown Campus**

Registration: 7:30 a.m. to 8:00 a.m.

**100 W. Pikes Peak Ave. Suite 200
(Park in Antlers parking garage
& PPCC will validate ticket.)**

Seminar: 8:00 a.m. to 5:00 p.m.

**Cost: PASC Members - \$110
Non Members - \$120**

Lunch: On your own

This one-day tax seminar will discuss estate and trust tax issues. Areas covered will include estate and trust income tax return preparation checklists, wills, grantor trusts, fiduciary accounting, rental activities, Form 1041 deductions, distribution deduction, distributions in kind, tax treatment of beneficiaries, tax computation, termination, and much more.

For additional information call Don Jackson at (719)471-7266

REGISTRATION FORM

**Register me for the Gear-Up Video Estates & Trusts Tax Seminar on May 22, 2002:
My check payable to "PASC - PPC" for \$_____ is enclosed.**

**Name _____
Street _____ City _____
State _____ Zip _____ Telephone _____**

**Return registration and payment to: PASC Pikes Peak Chapter
913 S. 8th Street
Colorado Springs, CO 80906**

Important Upcoming Seminars

Pikes Peak Chapter

Estates and Trusts Tax Seminar
8:00 AM to 5:00 PM
\$110 for Members - \$120 for Non Members

Mile High Chapter

Elder Care Seminar
10:00 AM to 3:00 PM
Lunch included
Presented by CSA and Andrew T. Morehead

Western Slope Chapter

Will be publishing their schedule of seminars after the tax season !!

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PUBLIC ACCOUNTANTS SOCIETY OF COLORADO

Seminar/Workshop Calendar 2002

May 7, 2002

Gear-Up Video - Estates and Trusts Colorado Sprgs, CO

May 22, 2002

Estates & Trusts Tax Seminar Colorado Sprgs, CO

May 23, 2002

Elder Care Seminar / CSA Denver, CO

June 9-12, 2002

Annual Convention Snowmass, CO

September 17 & 18, 2002

NCPE Corp & Partnership Denver, CO

NCPE 1040 Tax Seminars - Fall 2002

October 30 & 31 Denver, CO

October 30 & 31 Grand Junctn, CO

November 20 & 21 Colorado Sprgs, CO

December 2 & 3 Denver, CO

For more information on PASC events, Call
(303) 457-4451 or (800) 578-4451 or
vist our website www.coloradoaccountant.org

NSA Calendar of Events for 2002

May 29 - 30 -

Leadership Conference

Las Vegas, NV

May 31 - June 1 -

Serving Aging America

Las Vegas, NV

August 21-27 -

NSA Annual Convention

Honolulu, HI

September 21-22 -

Leadership Conference

St Louis, MO

October 2002 -

Leadership Conference

Albuquerque, NM

December 3 & 4, 2002

National Tax Institute

Atlantic City, NJ

December 9 & 10, 2002

**National Tax Institute/
Practice Development**

Las Vegas, NV

For more information on NSA events visit the web site at
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