

# THE PROFESSIONAL

## PUBLIC ACCOUNTANT

Bi-Monthly



Published Bi-Monthly by and for the Members of the Public Accountants Society of Colorado

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## Alive and Interested II

Robert L. Cross, PA, ABA, ATA, Northglenn, CO



Last June we convened a meeting of "alive and interested" members to help chart the course of our society for the year that is just now closing.

This June 13<sup>th</sup>, we again invite every member of PASC to come to Mt. Princeton Resort to renew and revise the plans that were developed last year. Here is a preview of the topics we plan to cover.

The first order of business will be to allow every member in attendance a moment to introduce any topic they think has importance for inclusion in the agenda for the day. We have an agenda but it is not written in stone and is always subject to change.

Education has long been the major thrust of our society. Bob Kuziak, who chairs our Education Committee, has some exciting ideas that will be given a thorough evaluation. President-Elect Donna Myers also plans a thorough discussion of a proposed plan for leadership training and relationship building between the various chapters and the state leadership. The importance of credentials and how to help our members achieve them will also be an important part of the agenda.

Our affiliation with the National Society of Accountants will be strengthened by an appraisal of the NSA Horizon Plan, a long-

range strategic plan developed by the NSA Board of Governors. We will strive to identify those issues where national policy and state policy converge and develop goals and actions to support mutual initiatives. As part of this discussion, we will review and revise the various goals of PASC that have been established over the past few years of planning. NSA District Governor Andrew T. (Andy) Morehead will be on hand to add clarity for this session.

A review and discussion of the proposed bylaw changes will give us all a basis for deciding whether these proposals deserve passage at the Annual Membership Meeting that will follow our planning session.

Our proposed budget for 2004-2005 will be thoroughly discussed and revised prior to its submission to a meeting of the Board of Directors that will be squeezed into the following days of our stay at Mt. Princeton Resort.

Let me again reiterate that the only prerequisite for attending this planning session is that you be a member of PASC who is "alive and interested." This activity is designed to allow the creative power of group participation to operate and maximize this opportunity to further the profession of public accounting and the aims of our society. Plan to attend; we value highly every member who is willing to be heard on any subject.

# IRS Tax Forums

<b>July 6-8</b>	<b>Atlantic City, NJ</b>
<b>July 20-22</b>	<b>Orlando, FL</b>
<b>Aug 3-5</b>	<b>Minneapolis, MN</b>
<b>Aug 17-19</b>	<b>New Orleans, LA</b>
<b>Aug 31-Sep 2</b>	<b>San Antonio, TX</b>
<b>Sep 14-16</b>	<b>Las Vegas, NV</b>

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## PUBLIC ACCOUNTANTS SOCIETY OF COLORADO

### Seminar/Workshop Calendar 2004

<b>Accounting and Tax Seminar</b>	
May 20	Colo Springs, CO
<b>PASC Convention and Seminar</b>	
June 13-16	Nathrop, CO
<b>NCPE Compilation and Review</b>	
July 12	Colo Springs, CO
July 13	Denver, CO
<b>NCPE Corps &amp; Partership Seminars</b>	
August 30-31	Durango, CO
August 31-Sep 1	Grand Junctn, CO
September 1-2	Denver, CO
<b>NCPE 1040 Tax Seminars</b>	
November 1-2	Durango, CO
November 2-3	Denver, CO
November 3-4	Grand Junctn, CO
Nov 30-Dec 1	Denver, CO
December 2-3	Colo Springs, CO

For more information on PASC events, Call  
(303) 457-4451 or (800) 578-4451 or  
visit our website <http://www.coloradoaccountant.org>

### NSA Calendar of Events for 2004

<b>May 20-23</b>	
NSA Board of Governors	
<b>Jun 4</b>	
ACAT ABA Exam	Multiple Sites
<b>Aug 27-30</b>	
Annual Convention	San Antonio, TX
<b>Dec 3</b>	
ACAT ABA Exam	Multiple Sites
<b>September and October</b>	
Leadership Networking Conferences	
Dates and Cities to be announced	

For more information on NSA events visit the web site  
<http://www.nsacct.org>, or call (800) 966-6679

## From the Governor's Desk

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



With the approach of summer, our thoughts turn to – conventions. Four of the seven states in the District hold their annual meetings the coming month of June. Colorado is June 13-16 in the high country at Mt Princeton, some two hours west of Colorado Springs, and offers CPE, hot springs, white water rafting, golf and various other enticements. At the other end of the district (in the lower 48 – my apologies to Alaska) this is the year for the tristate meeting of the Washington, Oregon and Idaho societies in a convention June 24-27 in Richland, Washington, featuring CPE, state association meetings and elections, golf, water skiing, winery tours and a variety of other local attractions.

NSA President Dan Setters will be at the tristate convention, and I plan to be at both conventions as well. It is a wonderful opportunity to socialize with old friends, meet new members and those attending for the first time, and spread the message.

There seems to be a trend in these meetings, a trend that will carry over to the NSA convention in San Antonio in August. You can get all the information from the website at [www.nsacct.org](http://www.nsacct.org), but a look at the schedule will tell you that there is much less CPE (you can attend the IRS Forum immediately following the convention for lots of same at a discounted cost through NSA) and a lot more emphasis on sociability and the role of the convention as a leadership meeting for NSA and ASO officers and committee people. The Colorado convention is structured much the same way;

CPE is over by mid-morning each day and most of the time is available for other activities (more info is available at the PASC website at [www.coloradoaccountant.org](http://www.coloradoaccountant.org) or call/email me about it at [andy@amorehead.com](mailto:andy@amorehead.com) since Doug LeNoue and I are the Colorado convention committee co-chairs). For info on the tristate convention, try [www.waa.org](http://www.waa.org) for the host Washington association registration form, hotel info and other news.

Speaking of websites, a revamped NSA website should be up and running within the next ten days and messages are going out now via email announcing that fact and providing the names/passwords for members. I expect improved content and ease of use, and the integration with our new database system should provide good service in renewing membership, and registering for seminars and other events.

I have been recovering from the NSA Budget Committee meeting in Alexandria two weeks ago, and preparing for the Board of Governors meeting in Indianapolis starting May 20. I will report more on the budget after the board meeting, where it should be approved, but I can tell you that it was more positive than it has been in years.

Leonard Larson (NSA State Director from Washington) always addresses his messages at this time of year to “Happy Survivor”. I’m one (although the extensions are still out there waiting) and hope you are too.

# Meet A Member

## **Julie Packard, PA, Byers, CO** Co-Chair PASC Membership Committee



I started my own practice in 2000 because I was sick of the long drive I was making from home to Denver. I also wanted to be home with my beautiful son, Alec. I felt like I was driving home to sleep. I became involved in PASC that year and made quite a few new friends as well as colleagues. In

2001, I met my very dear friend, Connie Martinez, at the PASC conference in Dillon. We became fast and very dear friends and have developed a wonderful relationship in PASC and in our professional lives. For the 2003 tax year, Connie and I combined our skills and talents and hope to make a profitable partnership out of our two companies. We have been able to grow our companies through the PASC organization. This year we became the Membership Committee Co-Chairs. We have quite a few ideas about enhancing our membership database.

I started my accounting career in high school. I took my first accounting course my junior year and fell in love with it. I was able to attend Aims Community College in Greeley, Co while finishing my senior year of high school. I continued on after high school and received an associate's degree in accounting. My first job was with Total Petroleum. I was able to finish my bachelor degree in accounting through an education reimbursement program offered by Total Petroleum (those years were the employment opportunity years with many employee perks). I have worked in the accounting field in various industries and feel I have gained much knowledge from every job I've ever held.

I specialize in small business start-ups, payroll services, and accounting. I have gained more tax knowledge through my relationship with Connie and am beginning to enjoy preparing tax returns. I have a strong background in agriculture since both my husband and I come from a farming background. I enjoy performing to the best of my ability for each and every client I have. I have always liked accounting because every problem always has a solution.

My hobbies are cooking, baking, and gardening. I like to decorate cakes and have made quite a few for family gatherings. I love to bake when I have time. It seems to relieve the stress. I enjoy filling my house with blooms from my garden. Most of all, I enjoy spending family time with my husband and son.

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## **Connie Martinez, PA, Littleton, CO** Co-Chair PASC Membership Committee



My practice is a medium-sized firm with approximately 300 clients. The staff includes myself, my husband John Martinez, Ed Krakora and Julie Packard.

Our daughter, Linda Marie, will join us in August, 2004. We offer small business consulting, accounting and income tax preparation in both English and Spanish, notary services, pension consulting and much more.

Before making the leap into accounting, I worked in the retail world and taught in the elementary grades. My husband, John, taught for over 20 years in the Colorado school systems and Ed is a retired microbiologist.

John and I both attended the University of Northern Colorado. After graduation we moved to Leadville, CO where we lived

## Meet A Member continued

for 10 years. After a move to Denver, I went back to school at Red Rocks Community College and picked up more accounting and income tax preparation education.

After meeting a CPA who advised me how taxes were really prepared and encouraged me to get into the business world of taxes, I did. Out of sheer frustration of having our taxes prepared by someone who really did not know what they were doing, our business was born. The business started out as a hobby; in 1989 we set up Connie's Income Tax Preparation. In August 2003, the business was incorporated to become Connie Martinez and Associates, Income Tax and Accounting.

My favorite part of the tax business is helping set up and start new small businesses. I enjoy the challenge of helping other people meet their goals in their businesses and personal lives. Our firm prepares taxes for clients on active military duty on a pro bono basis.

When John and I are not working we like to travel, camp and plan some day to see the world. I volunteer with "Spa For The Spirit" and the Korman Breast Cancer Foundation. I love to read, knit and some day will learn how to paint.

## PASC Convention

### Accounting and Tax Seminar

June 13-16

Mt. Princeton Hot Springs  
Resort

Nathrop, CO

## NSA State Director's Report

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



I hope each of you had a successful tax season and are on to other things by now. If your office is like mine you are diligently trying to clear projects that were delayed as you gave all of your focus to those tax returns.

Let me call your attention to upcoming events that will help make your practice better:

- May 24-25 Serving Aging American seminar in Las Vegas NV (You may still have time to register)
- June 13-16 PASC State Convention., Buena Vista CO.
- July 12 NCPE Compilation and Review, Colorado Springs, CO
- July 13 NCPE Compilation and Review, Denver, CO
- August 27-30 NSA Annual Convention, San Antonio TX - You could extend your stay and attend the IRS Nationwide Tax Forum on August 31-Sept. 2 also in San Antonio.

For all of you that are EAs, IRS has changed the renewal process and if your Social Security Number ends in 0,1, 2 or 3 and you passed the EA Exam before November 1, 2003, you must renew between June 1, and July 31st. IRS has announced that you can download the Form 8554 (Application for Renewal) from the IRS website. Look under the forms and publication section.

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# Notice to All Voting Members of PASC

## Proposed Bylaw Changes

To be Voted on at the Annual Meeting, June 13th, 2004, Nathrop, Colorado

### *first Bylaw change*

**As currently stated in Bylaws:**

Article VI Officers

Section 1. The Officers of the Society shall be a President, a President-elect, a Secretary and a Treasurer. The Officers shall be elected by a majority vote of the eligible membership voting at each annual meeting of the Society. The President and President-elect shall serve one year or until their successors are duly elected and qualified. The Secretary and Treasurer shall serve for two years or until their successors are duly elected and qualified. No individual who is salaried by PASC shall be eligible to be an Officer of the Society.

**Proposed change:**

Article VI Officers

Section 1. The Officers of the Society shall be a President, a President-elect, a Secretary and a Treasurer. The Officers shall be elected by a majority vote of the eligible membership voting at each annual meeting of the Society. The Officers shall serve for two years or until their successors are duly elected and qualified. No individual who is salaried by PASC shall be eligible to be an Officer of the Society.

**Comments:**

The office of President and President-elect will change from one year terms to a term of two years.

### *second Bylaw change*

**As currently stated in Bylaws:**

Article VI Officers

Section 8. The President-elect shall be elected for a term of one year. When the full term has been served as President-elect, he/she automatically becomes President for a term of one year or until his/her successor is duly installed.

**Proposed change:**

Article VI Officers

Section 8. The President-elect shall be elected for a term of two years, on odd-numbered years. When the full term has been served as President-elect, he/she automatically becomes President for a term of two years or until his/her successor is duly installed.

**Comments:**

A term of one year is changed to a term of two years.

### *third Bylaw change*

**As currently stated in Bylaws:**

Article VI Officers

Section 9. The Secretary shall be elected for a term of two years or until his/her successor is duly elected and qualified, effective July 1, 1989.

**Proposed change:**

Article VI Officers

Section 9. The Secretary shall be elected for a term of two years or until his/her successor is duly elected and qualified, on even-numbered years.

**Comments:**

Since the term of President and President-elect is changed to two-year terms beginning in odd-numbered years, the two year term of Secretary will begin in even-numbered years.

### *fourth Bylaw change*

**As currently stated in Bylaws:**

Article VI Officers

Section 10. The Treasurer shall be elected for a term of two years or until his/her successor is duly elected and qualified,

effective July 1, 1989.

**Proposed change:**

Article VI Officers

Section 10. The Treasurer shall be elected for a term of two years or until his/her successor is duly elected and qualified, on even-numbered years.

**Comments:**

Since the term of President and President-elect is changed to two-year terms beginning in odd-numbered years, the two year term of Treasurer will begin in even-numbered years.

***Fifth Bylaw change***

**As currently stated in Bylaws:**

Article VIII Meetings of the Board of Directors

Section 1. The Board of Directors shall meet at such times and places as agreed upon by the Board of Directors. However, the Board of Directors shall meet no less than four (4) times per year.

**Proposed change:**

Article VIII Meetings of the Board of Directors

Section 1. The Board of Directors shall meet at such times and places as agreed upon by the Board of Directors. Telephone and/or video conferences, faxes, or an exchange of emails among the Board of Directors will qualify as a Board of Directors Meeting.

**Comments:**

The requirement to meet no less than four times per year has been deleted. It did not seem important to specify the number of regular meetings in the bylaws. Also, verbiage was added that would allow more flexibility in qualifying board of directors meetings, due to today's technology.

***sixth Bylaw change***

**As currently stated in Bylaws:**

Article X Election of Officers and Directors

Section 5. At the Annual Meeting in 1989, the membership shall elect a President and President-elect in addition to the other Officers and Directors, as set forth in the Bylaws of the Society. At each Annual Meeting thereafter, the President-elect having been elected the prior year shall become the President and an election for President-elect shall be held in addition to the other Officers and Directors in accordance with the Bylaws of the Society.

**Proposed change:**

Article X Election of Officers and Directors

Section 5. At the Annual Meeting in odd-numbered years, the membership shall elect a President-elect in addition to the other Officers and Directors, as set forth in the Bylaws of the Society. At each Annual Meeting thereafter, in odd-numbered years, the President-elect shall become the President and an election for President-elect shall be held in addition to the other Officers and Directors in accordance with the Bylaws of the Society.

**Comments:**

The office of President-elect is changed from a one-year term to a term of two years, the election to be held in odd-numbered years.

***Seventh Bylaw change***

**As currently stated in Bylaws:**

Article XVII Executive Secretary

**Proposed change:**

Article XVII Executive Director

**Comments:**

The term "Executive Secretary" shall be stricken, and replaced with the term "Executive Director". This will apply to Section 1 and Section 2 of Article XVII, as well as the title to the bylaw article, and any other places where the term "Executive Secretary" is being used.

# ColoradoAccountant.org

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

Webmaster



I am so pleased to be back in my comfortable shoes, walking again at a familiar pace. January through April is like dancing in stilettos, something I shall never do gracefully.

After a nice vacation kayaking in the Everglades and swimming with wild manatee and dolphin, I'm ready to return to the profession I love. Accounting has been very, very good to me

In 1980, when I did my first tax return, I was green as grass and not as scared as I should have been. That caution came with experience and education; the fear came when I began to learn how much I didn't know at all. With a quest for knowledge so I might become what I was telling people I already was, I was searching for help when I found the Public Accountants Society of Colorado.

Over the years, the educational benefits and peer relationships I've found in PASC have helped me to develop the knowledge base and confidence necessary to be in this business. Tax practice has become increasingly complicated since 1980 and PASC education has kept pace with the need for knowledge.

Viewing PASC upcoming seminars on <http://www.ColoradoAccountant.org> is so easy and registering takes seconds. Quality seminars taught by quality presenters are a PASC benefit which makes me proud of our organization and the committees and members responsible for them.

Accounting is the same today as it was so many years ago, except it's entirely different! My early clients had handwritten journals and ledgers, added and balanced by calculator. Their financial statements were typed on an IBM Selectric. My first computer had two floppy discs: one for the program and one for the data. The time it saved was astounding. My current computer is one I could not have

foreseen then; the internet would have been a concept of science fiction had anyone tried to tell me what was coming.

Educational opportunities have changed over time as well. With new technology and the incredible internet, e-learning is very available.

Colorado's Front Range Community College <http://www.cconline.org> offers an impressive list of online courses in Accounting, Business, Computer Arts, Math and many other subjects which would enhance one's practice.

A search of <http://www.google.com> using the search words, "online courses accounting tax" netted a vast assortment of sites, some free and many for CPE credit.

At Paradise Valley Community College <http://www.pvc.maricopa.edu/~franco/online.html> my sister, Jeanne, offers online learning and tells me she has a student living in Japan enrolled. Jeanne has combined her love for accounting, teaching and computer technology into amazing presentations so her students can succeed at learning.

Classes USA <http://www.classesusa.com/> offers a link to many reputable online universities, degrees and courses of study.

There are more casual forms of learning and information such as IRS publications available at <http://www.irs.gov>, Tax Talk Today <http://www.taxtalktoday.tv/>, an awesome offering of live and archived education for tax professionals and individual forums like Usenet's "misc.taxes.moderated."

With only eight months left before next tax season begins, it has never been easier to feel prepared to don those dancing shoes again for another whirl around the floor.

## Log In to ColoradoAccountant.org

Many features of ColoradoAccountant.org are available to the public. However, members wishing to access and edit personal data, renew membership on line or access other features which may be added in the future, must log in.

There are two entries needed to log in. The first is "User Name" which is **the Certificate Number you will find on your membership certificate**. The second is "Password". If you have forgotten your password, click the blue text and your password will be automatically emailed to your email address of record.

If you have changed your email address and do not remember your password (we've all had days like that), you will need to contact Jack Dirksen (Jack@coloradoaccountant.org) or Joanne Konrade (Joanne@jobird.com) by email to have your record updated so you can receive your password at your new email address.

For your security and the security of the web site, telephone requests can not be honored.

## IRS Information Group

The Public Accountants Society of Colorado receives frequent, detailed, email communications from the Internal Revenue Service on matters of interest to the professional accountant.

These informative emails are then forwarded to members who have chosen to receive them.

To elect to be included in the group of recipients, please log in at ColoradoAccountant.org and change your personal record. The default beside "IRS Information Group" is "No" and may be changed to "Yes".

You may turn this feature on and off as you like

# Tidbits

## about our Web Site

### Newsletters and Your Mail Option

*The Professional Public Accountant* is available at ColoradoAccountant.org in .pdf format bi-monthly and is archived beginning with the January/February, 2002 issue.

Our award-winning publication is very appealing in full color and can be printed on a color or non-color printer for a hard copy to keep and share with clients.

As a reminder that a new issue is available, an email will be sent to every member's email address of record as each new edition is posted. This will enable you to view the newsletter even before it goes to the printer to be reproduced and mailed.

Did you know that there is an option box on your ColoradoAccountant.org member record to elect not to receive the newsletter by mail? The default is "Yes" and can be changed to "No" by you or by email request to Joanne Konrade (Joanne@jobird.com) or Jack Dirksen (Jack@coloradoaccountant.org).

If you would like to elect not to receive the newsletter by mail, please log in and change your personal option to "No".

# Tax Fraud Update 2004

## The New Dirty Dozen

In an update of an annual consumer alert, the Internal Revenue Service urged taxpayers to avoid falling victim to one of the “Dirty Dozen” tax scams and a variety of other schemes. The IRS urges people to avoid these common schemes:

- 1. Misuse of Trusts.** Promoters of abusive tax transactions are increasingly urging taxpayers to transfer assets into trusts promising a variety of benefits.
- 2. “Claim of Right” Doctrine.** In this emerging scheme, people file returns and attempt to take a deduction equal to the entire amount of their wages. The deduction is based on a complete misinterpretation of the Internal Revenue Code and has no basis in law.
- 3. Corporation Sole.** The idea is that the arrangement entitles the individual to exemption from federal income taxes as a nonprofit, religious organization as described in tax laws.
- 4. Offshore Transactions.** This was the top scam in the 2003 “Dirty Dozen.” A special program last year has yielded more than \$170 million in taxes, interest and penalties.
- 5. Employment Tax Evasion.** The IRS has seen a number of illegal schemes that instruct employers not to withhold federal income tax or other employment taxes from wages paid to their employees.
- 6. Return Preparer Fraud.** Abusive return preparers derive financial gain by diverting a portion of the taxpayer’s refund for their own benefit, charging inflated fees for the return preparation services, and increasing their clientele by advertising guaranteed larger refunds.
- 7. Americans with Disabilities Act.** Another scheme seen for several years involves the purchase of equipment and services that the promoter alleges meets the strict criteria of the Disabled Access Credit.
- 8. African-Americans Get a Special Tax Refund.** Thousands of African-Americans have been misled by people offering to file for tax credits or refunds related to reparations for slavery.
- 9. Improper Home-Based Business.** This scheme purports to offer tax “relief” but in reality is illegal tax avoidance.
- 10. Frivolous Arguments.** When a scheme promoter says “I don’t pay taxes – why should you” or urges you to “untax yourself for \$49.95,” beware.
- 11. Identity Theft.** Identity thieves use someone’s personal data to steal his or her financial accounts and even file fraudulent tax returns.
- 12. Share/Borrow EITC Dependents.** Unscrupulous tax preparers “share” one client’s qualifying children with another client in order to allow both clients to claim the Earned Income Tax Credit.

*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](mailto:dscross@wyoming.com).**

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