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In This Issue

PASC mourns loss of two former leaders
Pages 1-2

Financial Business Services Advertisement
Page 2

**Cease and Desist!
Keep NSA Heard in the Halls**
Page 3

**From the President
President Elect's Message
Membership Committee Report
105 Concepts Advertisement**
Page 4

**Keeping Up With the Colorado
Legislature
2007 Seminar / Workshop Calendar**
Pages 5

TaxWorks Advertisement
Page 6

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PASC mourns loss of two former leaders

The Public Accountants Society of Colorado (PASC) mourns the loss of two former leaders. William D. "Bill" Eskew, PA, died March 17. He was 71. Alexander "Al" Freedman, PA, died April 28. He was 83.

William D. "Bill" Eskew, PA

A graduate of Springfield (Colo.) High School and Warner Pacific College, Portland, Ore., Eskew launched Eskew Accounting in 1971 and partnered with Don Jackson from 1981-2000. His son Bruce joined him in 1984 and together they worked for 23 years. He served as PASC president from 1993-94 and was honored with the Society's Distinguished Service Award. He also was the State Director for the National Society of Accountants from 2000-04.

Active in Vista Grande Church of God, he was Chairman, Council of Elders. Also he served at the state level as Chairman of the State Assembly and on the Finance Committee, as well as the Triple L Youth Ranch board. Nationally he was on the Church of God (Anderson) National Board of Church Extension, and Chairman of the Colorado Conference of the church. He taught Sunday school for 50 years.

He loved boating, traveling, time with family, conversations with people, watching football and fishing. He is survived by his wife of 52 years, Virginia; two children, Cindy Knight (Thomas) and Bruce Eskew (Cathy); and his grandchildren: William, Matthew and Anna Eskew, and Preston, Kayla and Miranda Knight.

You may donate to the William D. Eskew Ministry Fund, Vista Grande Church of God, 6625 Delmonico Drive, Colorado Springs, 80919.

Alexander M. "Al" Freedman, PA

Born in Lithuania, Freedman came to the United States in 1930. He served in World War II in the active Combat Engineers unit in France. After his discharge, he attended the Kansas City College of Commerce where he received his accounting certificate.

In 1947 he began working for the City and County of Denver Paving Department, and began getting accounts on his own. He then worked for a CPA firm and in 1951 went full-time as a self-employed public bookkeeper and then as a public accountant.

When you call yourself a Public Accountant, you have Freedman and PASC to thank (see also "Cease and Desist!" page 3). In 1955, he received a cease and desist letter from the Colorado State Board of Accountancy, to

continued on page 2

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PASC mourns the loss of two former leader

continued from page 1

discontinue calling himself a public accountant, which he refused to do. He then became what he jokingly referred to as the “first kosher guinea pig,” when PASC victoriously fought through the District Court and then the Colorado Supreme Court, and in 1960 achieved the right for its members to practice as Public Accountants.

A Life Member of PASC, Freedman served as president, treasurer and director, as well as on several committees. He was chair of The Practical Tax Seminar for many years and was a State Director for NSA.

He is survived by his wife Betty Eva and children: Sharon (Michael) Rosenblatt, Israel; Gail (Robert) Kirschbaum, Denver; Darlene (Raphael) Jospe, Israel; Tova (Mechel) Meisner, New York; Moshe Freedman, Maryland; and Shalom (Annette) Freedman, New Jersey; 37 grandchildren and 12 great-grandchildren.

You may send contributions to Yeshiva Toras Chaim, Bais Yaakov, Keshet of the Rockies, or Denver Academy of Torah.

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Cease and Desist!

By Jack Dirksen, PA, PASC Executive Director
Reprinted from the July-August 2003 The Professional Public Accountant

Have you ever wondered what it would feel like to receive a cease and desist order from the Colorado State Board of Accountancy? Well, it happened to Al Freedman.

In 1951, Freedman went into business for himself as a public bookkeeper, and he later practiced as a Public Accountant. He hung out his "shingle" which read "Al Freedman, Public Accountant." In 1955, Al was served with a cease and desist order from the Colorado State Board of Accountancy. Al thought "Wow! What do I do now?" Fortunately, Al had joined the Public Accountants Society of Colorado (PASC) on April 19, 1951 and was issued certificate number 10. After much discussion with his fellow accountants, worry about the high costs of such a decision and concern that they might lose, Al and PASC decided to fight the order.

They retained the services of a good young attorney, Fred Winner. This was a new experience for all of them but they persevered. They made many appearances, giving testimony to the trial court. Their nerves were frayed. They paced the halls and made many trips to the restroom. On April 22, 1958, the District Court in and for The City and County of Denver and the State of Colorado gave this opinion which in part read:

"An examination of the entire Act in question, reveals that the Legislature did not undertake to regulate the entire field of Accountancy; it seems to create two classes of Accountants and regulates only those so licensed ... It seems proper to observe that a prohibition by the Legislature of the right to practice accountancy by other than those licensed under the Act, would probably be unconstitutional."

The Colorado State Board of Accountancy appealed the decision. Now they wondered, where do we go from here? Can we afford to fight the appeal? Al and PASC decided they couldn't stop now, so they decided to fight the appeal and, in fact, carried the fight all the way to the Colorado Supreme Court. After a long and expensive court battle, the Colorado Supreme Court handed down its opinion on Nov. 14, 1960. The Court affirmed the judgment of the trial court in that the designation "Public Accountant" did not denote licensing and that such term was not a violation under the Act.

Thanks to Al Freedman and PASC, we can all continue to call ourselves Public Accountants.

From the President

By Donna Myers, PA, ABA, PASC President



I hope that you have been able to take a break after tax season – maybe a vacation or retreat – before working with all your extensions.

As my time comes to a close on my two years as president, I know that we as accountants and tax preparers need our Society to continue working for us even more. The Society is implementing a task force to monitor legislation and to work with our lobbyist; this task force also will

monitor the accountancy board and keep up with any new developments that might affect our profession. If you would be interested to working with this group, please contact the Executive Director's office at (303) 452-8227 or (800) 578-4451.

It has been an honor to serve as president, and I hope to continue working for the Society where I can. I want to thank all those who have helped me these past years in so many ways. It takes all kinds of help to keep a good Society going, So, thank you and see you in Breckenridge June 6-8 for a great Convention!

President-Elect's Message

By John V. Martinez, PA



A large part of the 2006 tax season is now over. I hope that most of us have survived with some semblance of sanity. It seems that each tax year is tougher than the last.

The Public Accountants Society of Colorado (PASC) has some important upcoming events. By the time you read this, the Leadership Conference will have been held, to help steer the organization for the rest of 2007 and 2008. I urge members who can help us by serving on any of our committees to contact any member of the PASC Board of Directors – see page 2. These committees are the backbone of our Society.

The other major event is our Convention, June 6-8 in Breckenridge. This will be a great place to take care of business and enjoy a short vacation after a stressful tax season. Come meet the new officers of PASC – the new president and officers are installed at this convention. You'll be updated on the status of current issues facing tax preparers in the coming years. Your input at the seminar sessions is helpful too, for those who are working on behalf of PASC and its members. I look forward to meeting you and hearing your ideas and expectations.

If you haven't had time to relax and enjoy some special time with your family, Breckenridge is the place to be this summer!

Membership Committee Report

By Connie Martinez, PA, and Edward Krakora, PA, Co-Chairs

Congratulations to everyone on making it through another tax season, and good luck to those who are entering the "second season" of extensions.

Welcome new PASC members:

- Linda Sue Blattner, EA, Pueblo;
- Jessen Bowman, Ft Collins;
- Melissa DeHaas, Aurora;
- Marcelino C. Dodge, EA, Lamar;
- Robert Durante, Phoenix;
- Helen Jackson, EA, Colorado Springs;
- Vivian Marshall, EA, Boulder; and
- Kirit P. Merchant, Lakewood.

It is a great pleasure to have you as a part of our Society. Reminder: Your annual PASC dues are now due.

Good news, its Convention time. We will be meeting in Breckenridge, Colo., June 6-8. This is the most important membership meeting of the year. This is an excellent time to meet old and new members. It also is a time for education, talking over accounting and tax problems, meeting new board members, as well as enjoying an outing with your families and friends. Your participation is wanted and needed. And don't forget to bring an auction item, wrapped with a price on it. We will be holding our Chinese auction for PAC and the Chester Borelli Memorial Scholarship Fund. See you in Breckenridge!

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2007 SEMINAR / WORKSHOP CALENDAR

PASC Education

PASC State Convention
June 6-8 Breckenridge

NCPE Fiduciary (Form 1041)
Sept. 24 Denver

Federal Tax (Forms 706 & 709)
Sept. 25 Denver

**NCPE Corporations, Partnerships
and LLCs**

Aug. 27-28 Durango
Aug. 28-29 Denver
Aug. 29-30 Grand Junction

**NCPE 1040 Individual Income Tax
Update**

Nov. 5-6 Durango
Nov. 6-7 Denver – SE
Nov. 7-8 Colorado Springs
Dec. 3-4 Grand Junction
Dec. 3-4 Denver – North

For more information, call (303) 452-8227 or (800) 578-4451 or
visit the PASC Web site www.coloradoaccountant.org

NSA Education

Serving Aging America Levels 1-3
June 4-9 Las Vegas, Nev.

ABA Crash Course and Exam
Aug. 13-15 Portland, Ore.

NSA Annual Convention and Meeting
Aug. 16-18 Portland, Ore.

For more information, call (800) 966-6679 or
visit the NSA Web site www.nsacct.org

IRS Launches Online Workshop for Exempt Organizations

The Internal Revenue Service has launched a new Web-based version of its popular Exempt Organizations Workshop covering tax compliance issues confronted by small- and mid-sized tax exempt organizations. Users can access this new training program at www.stayexempt.org. Users can complete the modules in any order and repeat them as many times as they like. The online training Web site does not require registration and its visitors remain anonymous.

NSA Urges U.S. Senate Finance Committee to Enact Tax Preparer Legislation

The National Society of Accountants (NSA) delivered a statement to the U.S. Senate Finance Committee in support of legislation that would require professional tax preparers to demonstrate their expertise before they can submit returns on behalf of taxpayers. NSA has long supported this type of legislation, provided it recognizes the validity of existing examinations offered by nationally recognized credentialing organizations such as the Accreditation Council for Accounting and Taxation or the American Institute of Certified Public Accountants as a means of meeting the standard required to practice. To read the complete NSA statement and learn more about the NSA position on this issue, visit www.nsacct.org.

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