

THE PROFESSIONAL

PUBLIC ACCOUNTANT

Bi-Monthly July - August 2003



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Embarking On The Year 2003-2004

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



In the May / June issue I invited every member to attend the Leadership Retreat in Fort Collins on June 8th. Twenty-three "alive and interested" members responded and participated in the planning sessions. The most significant outcome was the identification of *Relationships* as an emerging issue that needs attention this year.

Other results included some tweaking of the committee goals for the coming year. We established an Ad-Hoc Finance Committee to review the internal accounting controls and propose changes to the bylaws and administrative policies. The Education Committee will be exploring opportunities for more accounting education to be presented in the metropolitan centers of the state. Another goal is to publish a complete educational schedule for 2004 by the end of April next year. They will also be examining the format of the annual convention. The Governmental Affairs Committee will continue to monitor the State Board of Accountancy and we encourage members to volunteer for this activity by contacting Gary Anderson (719) 336-7785. This committee will also strive to enhance our liaison functions with federal and state taxing authorities. The Membership Committee will be taking a new look at our public relations efforts and working to improve our communications through the newsletter and the website. They will also be working on creating a new membership recruitment brochure, which we hope to publish by the end of the fiscal year.

During the business session of the Annual Meeting, Donna Myers of Craig, Colorado was elected to the office of President-Elect, Mollie Wright of Longmont, Colorado was elected as our new Treasurer, and Carlos Klinger was re-elected to a two-year term as Director At Large. Lori Anderson and others in attendance proposed that we investigate the feasibility of lengthening the term of office for the President and President-Elect. Currently, these two offices have a one-year term of office, while the Secretary and the Treasurer have a two-year term. Without much discussion, this issue was referred to the Governance Committee for consideration and a recommendation. We invite every member who has a thought either pro or con about this issue to call, write or email Brad Peters with your suggestions: (970) 874-7621 [bpeters@montrose.net].

Donna Myers received the **Distinguished Service Award** at the Annual PASC Banquet. Andrew T. Morehead of Eaton, Colorado and NSA District Governor IX installed our new officers.

NSA convention is fast approaching and it appears that Colorado will have a full delegation this year. To support the NSA Scholarship Foundation, NSA has asked state societies to field a four-person team to compete in a "Tricycle Race." PASC was the first to respond to the call. Carlos Klinger is our team captain.

PASC is committed to respond to member concerns and we invite suggestions, constructive criticism and innovative new ideas. Self-governance means that every member has a voice in how we operate. Send your comments to: rlcross@mindspring.com.

Important Upcoming Seminars

Mile High Chapter

Colorado Tax Update October 21, 2003
Denver

Pikes Peak Chapter

Colorado Tax Update September 25, 2003
Pending
Colorado Springs

Western Slope Chapter

Colorado Tax Update Late October or Early
December - Grand Junction

Four Corners Chapter

Colorado Tax Update September 22, 2003
Pagosa Springs

Poudre Valley Chapter

Colorado Tax Update October 17, 2003
Fort Collins

High Plains Chapter

Colorado Tax Update Date To Be Announced
Sterling

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PUBLIC ACCOUNTANTS SOCIETY OF COLORADO

Seminar/Workshop Calendar 2003

September 17-18	NCPE Corporate / Partnership Seminar	Denver, CO
October 6	NCPE Fiduciary Workshop	Denver, CO
October 7	NCPE Federal Estate Tax Workshop	Denver, CO

NCPE 1040 Tax Seminars - Fall 2003

November 5-6	Grand Junctn, CO
November 6-7	Durango, CO
November 18-19	Colo Springs, CO
November 19-20	Denver, CO
December 3-4	Denver, 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 2003

July 8-10	IRS Tax Forum	Atlantic City, NJ
July 22-24	IRS Tax Forum	Orlando, FL
Aug 5-7	IRS Tax Forum	Atlanta, GA
Aug 19-17	IRS Tax Forum	St Louis, MO
Aug 19-23	Annual Convention	Salt Lake City, UT
Sept 2-4	IRS Tax Forum	San Antonio, TX
Sept 16-18	IRS Tax Forum	Las Vegas, NV
Sept 20-21	Leadership Networking Conference	Charlotte, NC

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

Unity and Participation

Carlos G. Klinger, PA, Aurora, CO
PASC Director At Large



I am hoping, that all my colleagues have recovered from “taxitis syndrome” that affects us for approximately three months, but leaves us with a sweet and green flavor in our wallets.

I do not want to repeat what so many times I have said, that we need to have more active associates, but the problem is how? I do not have the absolute answer at the moment; nevertheless I dare to say that we should carry out the same methods that have produced positive results in the increase of new associates.

One of the more powerful magnets has been education and I am convinced that Colorado cannot be the exception to the rule. For that reason, I believe that the state Education Committee should also be integrated with those in charge of education for each Chapter. The purpose being the coordination of our major seminars. With the participation of all the chapters, we will have much more input-data, which is really what the members of the Public Accountants Society of Colorado want.

With more information and with more members on the committee, things of greater importance can be done that satisfy the real needs of our associates and that therefore attract new associates motivated not only by the quality of the seminars, but also for the opportunity that the Public Accountants Society of Colorado offers them by preparing them to be better professionals and to better serve their clients.

We all quite clearly understand the concept of a T account: right? With that same clarity, we should understand, to grow as an organization we must unite forces and work with all those in charge of education. We need more human resources and economic means that will permit us to carry out seminars that are the motor generating an increase of new associates.

It is certain that each one of us is independent by nature, therefore we are sole practitioners, but please, we must try to change our attitude, when it refers to our dear PASC! Let us give a little bit of our time to the organization that has so worthily represented us in the state and let us come together like a great family with dignity to face the challenges that will come before our profession in the New Millennium. Unity is the fundamental base for growing our organization

and therefore allows us to deliver better tools to our associates.

Not to bore you, I remind you that participation is not taxable and we will not have net income by participating. We will gain the enormous satisfaction of having contributed to the growth of the Public Accountants Society of Colorado.

ACAT Update

As 2005 and the next Sunset review looms closer, it is time to really get serious about our profession and the credentials that are available to us. By sitting for credentials, we are proving our commitment to accounting and proving to the public, etc., that we are serious about wanting to be the best accountants we can be. With the public perception of accountants in this post-Enron climate, it is very important that everyone in the Public Accountants Society of Colorado strive to achieve the credentials that best describe their business. ACAT (Accreditation Council for Accountancy and Taxation) offers three marks: ABA (Accredited Business Accountant), ATP (Accredited Tax Preparer) and ATA (Accredited Tax Advisor).

The ABA is granted to those who pass an exam and prove work experience. These exams are given in December and June. The next one will be the second Friday in December. We are trying to have a large number of people taking the that exam. We will try to have test sites in Grand Junction and Denver and, if we have enough people, in Colorado Springs. NSA has study books and we found that getting together for a study group helped a lot. We will try to have study groups in all the chapters. **If you want to study for December’s exam please contact Cyndi Trombly at (303)671-6114, e-mail cyndit@caats.ipmail.att.net.** We will put in a group order for books and if we can order at least 10 books we can save a lot of money. We would like to order the books in September so get your orders in now. We will arrange to distribute throughout the state.

The ATP and ATA can be obtained by proving education. For more information on these credentials call Cyndi Trombly.

Let’s show the world that the members of the Public Accountants Society of Colorado are the best accountants that we can be!

From the Governor's Desk

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



This is not a report – it is a travelogue. The past six weeks have been spent on the road: first to St. Pete's Beach in Florida for the spring Board meeting, then to Fort Collins for the Colorado convention, then to Tacoma for the Washington combination of CPE, meetings and games (of which more later) and last week to Sun Valley, Idaho for the Oregon and Idaho associations annual get-together.

The spring Board meeting was productive and, as I described at the various meetings thereafter, rather optimistic. Membership programs seem to be doing good work; NSA will have an increase in membership this year and the trend is in the right direction. Finances look much better and the Board approved a 2003-2004 budget with an anticipated low six-figure surplus based on some very realistic estimates of income and continued efforts to hold down expenses. What a change from the recent past!

The Board spent some time reviewing Administrative Procedures and completed the process begun at last fall's meeting. Also of note, the Code of Ethics and Rules of Professional Conduct were thoroughly discussed and revised; copies are now available to all through our State Directors and various NSA publications and emails.

The spring meeting is traditionally the time when candidates announce their intention to run for office at the national convention. Joe Santoro (District I), Vicki McGuar (District V), Bill Parrish (District VII) and I each announced our candidacy for a second term. In District III, Chris Giovetti, of Maryland is the only announced candidate as is Jim Moo of Hawaii in District XI. Both are immediate past presidents of their state associations.

The only announced candidate for 2nd VP is Millard Ashley of Virginia. He is the current Governor for District III and is finishing his last term in August.

There will be bios of all announced candidates in the upcoming NPA magazine.

The state conventions I attended were thoroughly enjoyable and educational as well. Much accounting update material as well as ethics education seemed to dominate the CPE scene with a mix of speakers known to many of us: Dick Minot and Chad Piehl on accounting topics in Colorado and Idaho respectively, Phil Gomez on Quickbooks in Washington, some excellent Washington speakers on tax and legislative matters and a great four-hour discussion on ethics presided over by Bob Gordon and Mel Ussing in Sun Valley.

We could all learn from the Washington Association when it comes to planning fun and games. From the hula hoop contest to puzzles, darts and a variety of other "indoor sports," all aimed at winning fake bucks that could be used to bid for prizes at the banquet. There was always some off-the-wall activity to keep us all occupied. Perhaps my favorite was the panel of Past Presidents where the state chapters competed by asking questions of the Presidents to unearth some dark secret from the past of one of them. All in fun and all for good causes.

Your State Director can probably tell you more than I about the upcoming convention in Salt Lake City in August, but I hope to see many of you there. If you can make it in a day early, drop in to the NSA Board session on Tuesday, the 18th, and hear first hand what is happening in the society today. Governor Lynn Holomon and I are working on a joint District IX and X informal reunion as we have done in past years and will let you know if and when we can arrange it. See you there.

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NSA STATE DIRECTOR'S REPORT

William Eskew, Colorado Springs, CO



I am sure you have heard of the old adage "It is not what you know, it is who you know that counts." I recently received an invitation to join a rather exclusive Business Leaders organization and their lead-in line started with the above quotation. This set me on a course of recalling how many

times a solution to an accounting or tax problem was solved by someone I knew. I have to admit that there has been more than one occasion that I was able to pick up the telephone and call an acquaintance (usually a PASC or NSA member) who had some knowledge of how to solve the problem or at least a hint of where to look to find the answer. But, I cannot say that I personally know people in high places that have had a great affect on my career because of their influence.

I am sure we all have had a mentor or mentors who have inspired us to achieve our goals or to strive to reach higher goals. These kinds of people are usually those who are working in the trenches right along with us; at least it has been so in my life. The point of this article is that we have a great opportunity to enhance our career by networking within our society. We also have a great opportunity to enhance our knowledge base with the educational courses that are offered by PASC and NSA. We have good leadership who are asking for us to join in by volunteering and making our contribution. So, maybe it is who you know that counts but it is also the effort that you give that usually counts the most. I would urge you to become active in your local chapter, at the State level and at the National level.

Please contact me if I can be of assistance: **Telephone (719) 471-7267 Fax (719) 471-7686 e-mail weskew@cstaxprep.com.**

Legislative Report

Betsy Clark Murray
Legislative Liaison



The 2003 legislative year was very active, reducing expenditures in order to meet the fiscal crisis. These cuts will affect state services and you will probably notice it in the Department of Revenue if you need to get some questions answered.

Also, health insurance costs could increase in small businesses if there have been employees with health issues. Additionally, the health insurance companies are expected to raise rates in anticipation of cost shifts from the new auto insurance law changes.

This is a good time of year to contact your legislators and invite them to lunch, a cup of coffee or have them tour a client's business that might be of interest. If possible a donation, however small, is appreciated. If you don't know your legislator, you can contact the county clerk and recorder's office and they can tell you.

Have a great summer and let me know how your legislative visits go!!!

Betsy Murray
(303)478-1207



Speaker, Dick Minot



**Distinguished Service Award
Donna G. Myers, Craig, CO**

Golf Team - Larry Skolds, Matt Lewis, Merlin Nimrod, Deanna Cross(holding camera)



**Convention Pictures
June 2003
Fort Collins, Colorado**



Colleen Garwood



Julie Packard, Connie & John Martinez



Cindy and Gary Anderson



Barbara Blackburn

Cease and Desist!

By Jack Dirksen, PA

Note from the President.

At the Leadership Retreat a request was made to publish a series of articles detailing the history of our society regarding the legal and legislative battles that have led to Colorado being one of the states that is most friendly to unlicensed accountants. What follows is the first of these articles. Jack Dirksen has been a key figure in that history.



Have you ever wondered what it would feel like to receive a Cease and Desist Order from the Colorado State Board of Accountancy? Ask Al Freedman.

In 1951, Al 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 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 his friends (The Public Accountants Society of Colorado) 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. 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 reads:

“ 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.”

Al and his friends were overjoyed when they learned they had succeeded in defeating the Order, but ... it wasn't over. 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 his friends 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 their opinion on November 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.

Today Al is still a modest but proud Public Accountant. He still attends our NCPE Individual Income Tax Update Seminars and continues providing a tax and accounting service to his clients.

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

ColoradoAccountant.org

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



As a Colorado Accountant, you already know that Colorado sales and use taxes are among the most complex of any of the 50 states. That's

not about to become any less so.

The Internet Tax Freedom Act (ITFA), a moratorium on Internet taxes, will expire in November. What will happen then? The answer is not clear.

Here are some terms which you've probably seen:

• Internet Tax Freedom Act

- Exempts Internet access services from state and local taxes such as sales tax.

- Prohibits discriminatory taxes on electronic commerce that are not generally imposed on transactions accomplished by other means such as tax on access to an online newspaper where the sale of a newspaper from a street corner is free of tax. Discriminatory also includes taxes at a higher rate than that imposed on non-electronic transactions.

- Prohibits a state from requiring a remote seller to collect sales and use tax. As an example, Colorado may not require a vendor without Colorado nexus to collect sales tax for Colorado from Colorado buyers.

• H.R. 1552, a Two-Year Extension of ITFA

Extends ITFA until November 1, 2003

• Streamlined Sales Tax Project (SSTP)

Created in March, 2000 by representatives of state government and the business community to work together to develop measures to design, test and implement a sales and use tax system that radically simplifies sales and use taxes. The goal of this project was to launch an unprecedented initiative to get Congress to overturn the Quill decision. In the Supreme Court's 1992 Quill decision, the court ruled that remote retailers, without physical presence such as a store or warehouse in a state, cannot be required to collect sales taxes on sales into the state.

• Streamlined Sales and Use Tax Agreement

On November 12, 2002, 34 states and the District of Columbia approved the Agreement. In early 2003, state legislatures began the process of introducing legislation aimed at conforming their state sales and use tax statutes to the Agreement.

Here are some of the requirements but not all:

- State-level administration of all sales and use tax including collection

- A central, electronic registration system for all sellers

- States provision and maintenance of a database of tax rates assigned to correct jurisdictions

- States contracting with certified service providers who will provide vendors the information they need to determine the correct sales and use taxes

- Uniform definitions of all items in the tax base as well as local jurisdiction and one rate per state. States are to collect local sales and use taxes and remit them to the local jurisdictions.

- Uniform tax returns, rules for remittances and recovery of bad debt

- Member-states cooperation to develop an address-based system for assigning taxing jurisdictions.

As of June 9, 2003, 14 states are in compliance with SSTIS. They are AK, IN, KS, KY, MN, NE, NV, ND, OK, SD, UT, WA, WV and WY. Four states do not impose sales tax. They are DE, MT, NH and OR. Neither Colorado nor Georgia have participated nor enacted any legislation to comply.

Without the SSTIS Agreement, there are approximately 7,500 different tax jurisdictions nationwide.

Currently, Colorado imposes sales taxes on all Internet sales in the same way it does non-electronic sales. The sale of goods through the Internet is treated the same as the sale of tangible personal property through traditional selling methods (See Colorado Department of Revenue FYI SALES 79).

In February, 2003, several large retailers began collecting sales tax on Internet purchases. From an article written by Lisa M. Bowman, Staff Writer for CNET News.com on February 6, 2003, the move arose from an agreement among about 38 states and the District of Columbia. In exchange for signing onto the agreement, the retailers will not be held liable for back sales taxes they may owe. Some retailers which have begun collecting sales tax but may or may not have agreed to the "deal" include Toys "R" Us, Wal-Mart, Target, Amazon.com, MarshallFields.com and Mervyns.com.

To add even more excitement to this entire issue, Lisa writes:

Meanwhile, there's a move afoot in Congress to ban online sales taxes altogether. In January, Rep. Chris Cox, R-CA, and Sen. Ron Wyden, D-OR, renewed their efforts to prohibit online sales taxes by introducing a bill that would turn the current moratorium into an outright ban.

Meet A Member

Cynthia S. Anderson, PA, ABA, ATP
Lamar, CO



I'm Cindy Anderson and for the past 22 years I have called Lamar, CO my home. My husband, Gary, and father-in-law, Ron, have an accounting practice of which I am a part. Living in a small community has made us a one-stop accounting firm. We offer a variety of services to our clients – if they want it or need it we do our best to provide it.

I did take some accounting classes in college as I studied to be a computer programmer. When my family moved to Lamar I couldn't continue with the programming studies so I completed my AA in Liberal Arts. I then worked at a savings and loan and then a local bank.

When our daughter Brittany was born, I quit the banking industry and switched to the family business in accounting. I eventually became an Accredited Business Accountant and an Accredited Tax Preparer. Because of my background in computers I attempt to keep our computers up and running. I also handle regular accounting work for a variety of our business clients, handle payrolls, prepare tax returns and keep our own books and billings straight.

Away from the office I have several other interests. I love to READ, READ, READ. I also have a custom sewing business that gets a little of my time once in awhile. I spend a great deal of time with our children's activities and our church. I teach middle schoolers at church and direct a youth handbell choir as well as ring in an adult choir. This past October Brittany "allowed" me to accompany the school FFA members to Louisville, KY for the 75th National Convention. I had a great time!

We also follow our children around to various sporting events and volunteer with their fundraising activities. Brittany will be graduating from high school this May and our "baby", Jim, will be finishing his sophomore year. I don't think either one will return to run the family accounting business but their dad keeps hoping! We spend a lot of time as a family, camping and boating and just doing things together. We are very blessed with our business and our family and look forward to whatever the future sends our way.

NSA's 58th Annual Convention

August 20-23, 2003
Salt Lake City, UT
Success Through Teamwork

This August 20-23, hundreds of practitioners will unite in Salt Lake City for the industry's premier event for tax and accounting professionals: NSA's 58th Annual Convention.

Home of the 2002 Winter Olympics, Salt Lake City is the ideal backdrop for this year's "Success Through Teamwork" NSA convention. Together—with your colleagues, NSA leaders, friends, educational professionals and families—the NSA Team at convention can help you build your business and enhance efficiencies. You'll leave Salt Lake City with new ideas and solutions worth their weight in gold.

A trip to Salt Lake City wouldn't be complete without thrilling social events of Olympic proportions. On Thursday, August 21st, the NSA Team will head to the Utah Olympic Winter Sports Park, the crown jewel of the venues developed for the 2002 Olympic Winter Games, for an evening of fun and excitement. After a scrumptious dinner, the acclaimed Flying Aces Olympic freestyle athletes will thrill you with the Ultimate Air Show. On skis, these daredevil athletes will speed down the Aerial ski jump slopes and launch 70 feet in the air doing twists, turns and flips that will amaze you.

And, on Friday, August 22nd, NSA will host its own Olympic competition during the President's Reception in the exhibit hall: A Night at the Races—the NSA "Trike-a-Thon." NSA leaders, Foundation representatives and members will race on tricycles around a specially designed track. Spectators can place wagers on their favorites and win prizes to raise funds for the NSA Scholarship Foundation. At NSA's 58th Annual Convention—Success Through Teamwork, you can:

- Earn 16 hours of CPE credit.
- Share winning ideas, successes and strategies with small business accounting practitioners from across the country.
- Help shape NSA's future in the election process.
- Get important information on accounting, LLCs, retirement, legislative issues, technology and more at your choice of 10 top-notch educational CPE sessions—sponsored by the industry's leading experts.
- Source the latest products and services designed for independent practitioners at the exhibit hall.
- Participate in an advanced ASO management roundtable.

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