

THE PROFESSIONAL PUBLIC ACCOUNTANT

Bi-Monthly July - August 2004



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

In This Issue

President's Message
Page 1

Calendar of Events
Page 2

Awards and
State Director's Report
Page 3

Convention Report
Page 4

From The Governor's Desk
Page 5

ColoradoAccountant.org
Pages 6 & 7

Legal Battle 1987-1990
Page 8

Meet A Member
Page 9

To Think Big
Page 10

PASC Directory
Page 11

TaxWorks
Page 12

View the Electronic Version
on our Website

Executive Offices
PO Box 1078
Eastlake, CO 80614-1078
Phone: 303-452-8227
Toll-free: 800-578-4451
Fax: 303-457-0770
jack@coloradoaccountant.org
<http://www.coloradoaccountant.org>

Sunset Review Status Report

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



The Colorado General Assembly is required by law to conduct a Sunset Review of the Accountancy Act during the year 2005. The responsibility for drafting and proposing changes to the law is vested in the Colorado Department of Regulatory Agencies (DORA). This report sets forth our sense of the issues and positions that the State Board of Accountancy is likely to include in their final report to DORA.

Composition of the Board – Currently, the Colorado State Board of Accountancy consists of seven members: five members who must hold valid Colorado CPA certificates and two members of the public who do not hold a CPA certificate. We expect the board to recommend that this composition be maintained.

Experience Requirement – Colorado law currently provides a provision to allow for education in lieu of experience as a way to obtain a CPA certificate. This provision is contrary to the laws in a majority of other states and is not supported by the accounting profession at large. The board will most likely recommend the repeal of this provision as a phased-in change over a three or four year period.

Substantial Equivalency – There is a national movement to establish reciprocity between jurisdictions through a regulatory scheme that establishes “substantial equivalency” based on four elements: 1) Good Character,

2) 150 Hours of Education, 3) Examination and 4) Experience. Currently, Colorado law is not consistent with items two and four. The expected recommendation to repeal the education in lieu of experience will address item four, but the board is not expected to take a position on item two.

Mandatory Peer Review – Colorado is one of only a few states that do not require peer review for renewal of a CPA license. We expect the board to recommend that such a requirement be made statutory.

Continuing Professional Education (CPE) Colorado law currently requires eighty hours of CPE during every two years for renewing, reactivating or reinstating a CPA certificate. The board strongly believes that this requirement serves the public interest and will most likely recommend that it be retained as a statutory element.

Sarbanes-Oxley Act of 2002 – This act of the United States Congress focused on accountants who perform audits of public companies. There is an ongoing discussion of which provisions, if any, of this act should be implemented in state statutes. Most likely, the board will simply pass along the most recent published discussion papers and recommend that DORA give careful consideration to these issues before making a proposal to the legislature.

None of the issues currently on the table have a significant impact on our members. We will continue to monitor the proposals that emerge from DORA and we will read every draft with a discerning eye.

IRS Tax Forums

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

Register for a Tax Forum online:
<http://www.taxforuminfo.com>

Get your NSA Member Discount Code
<http://www.nsacct.org>

Now Available with PASC Logo



Dawn Finnerty • Bard Phifer

Box 475 • 1556 Water Street
Wheatland, WY 82201
Vox 307.322.4021 Toll Free 888.462.0796
Fax 307.322.4036
<http://www.amazingmonogramming.com>
sewing@amazingmonogramming.com

We do fine quality embroidery on:

Polo Shirts, Denim Shirts,
Jackets & Vests, Caps & etc.

“If we can hoop it, we can sew it !”
Silk-Screening is also available

For more information call Deanna Cross @ 303.480.1755

PUBLIC ACCOUNTANTS SOCIETY OF COLORADO

Seminar/Workshop Calendar 2004

NCPE Compilation and Review

July 12	Colorado Springs, CO
July 13	Denver, CO

NCPE Corps & Partnership Seminars

August 30-31	Durango, CO
August 31-Sep 1	Grand Junction, CO
September 1-2	Denver, CO

NCPE 1040 Tax Seminars

November 1-2	Durango, CO
November 2-3	Denver, CO
November 3-4	Grand Junction, CO
Nov 30-Dec 1	Denver, CO
December 2-3	Colorado Springs, CO

For more information on PASC events, Call
(303) 452-8227 or (800) 578-4451 or
visit our website <http://www.coloradoaccountant.org>

NSA Calendar of Events for 2004

Aug 27-30	Annual Convention	San Antonio, TX
Sep 27-28	National Accounting & Tax Symposium	Baltimore, MD
Oct 23-24	Leadership Networking Conference	Minneapolis, MN
Nov 15-16	National Practice Development Institute	Las Vegas, NV
Nov 19	Legislative Strategy Conference	New Orleans, LA
Nov 20-21	Leadership Networking Conference	New Orleans, LA
Dec 10	ACAT ABA Exam	Multiple Sites

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



Gary and Cindy Anderson

Receive Distinguished Service

Award



Mollie Wright and Robert Kuziak

Receive Outstanding Member

Awards

NSA State Director's Report

William D. Eskew, PA, EA, ABA

Colorado Springs, CO



I hope by now most of you have had a few days to enjoy summer. The rains have certainly made this summer more enjoyable. Hope you haven't been involved in any of the violent storms that have come with the much needed moisture.

NSA Annual Convention is upon us and I encourage you to consider attending. The Convention has a shortened schedule, but there is a lot packed into those few days. The education calendars of PASC and NSA have a wide variety of topics and dates available so every one should be able to get the educational hours needed to keep your credentials current.

This is my last report as NSA State Director and I want to say one more time how important I think credentials are for our profession. There are several ways that a person can study to obtain credentials such as EA, ABA, ATA and ATP. You can attend classes, do correspondence courses, study on line or attend our educational seminars. The American population is demanding perfection from our industry and the IRS is moving to hold tax professionals more accountable.

I have enjoyed serving as NSA State Director for Colorado. Being able to represent PASC membership at NSA has been rewarding and I want to say thanks to each of you for your help and involvement. Matt Lewis of Delta, CO has been selected as the nominee to fill this position and I am sure he will appreciate your help and cooperation as well.

2004 PASC Convention Report

By Doug Le Noue, PA, EA, Colorado Springs, Co
Convention Co-Chair

The 56th PASC annual convention (held June 13-16, 2004) is history and those of us who attended again benefited from the education that was provided, seeing old friends, establishing new friendships and experiencing the wonderful scenic area of the Collegiate Peaks area between Salida and Buena Vista.

Mount Princeton Hot Springs Resort is about five miles off Highway 285 at the foot of Mount Princeton. The rustic lodge and rooms plus being away from the crowded tourist areas provided a pleasant change. Our cell phones didn't work and television reception was not the greatest (unless you went down to the bar at the lodge). But to many of us, that's why we go to the mountains. The restaurant at the lodge provided very good meals and service.

Seven bylaw changes were passed at the annual business meeting, which were of great importance to our Society (those bylaw changes were published in the May-June, 2004 PASC newsletter). Those most important were the change of a one to a two-year term of office for the President and President-Elect, which will provide those elected persons more time to see their goals achieved (thus allowing Bob Cross to be president for another year and also Donna Myers to be President-Elect for another year). Also, Jack Dirksen's title change of "Executive Secretary" to "Executive Director", is a much better title for one of our most valuable officers.

The leadership meeting was a very important part of our convention and with the leadership of our President, Bob Cross, and President-elect, Donna Myers, those of us who attended were able to renew and revise plans that were developed in the past year. Education and the importance of credentials for our

members were big topics of discussion, plus leadership training for chapter and state officers. There were new "faces" in this group who contributed to this planning.

The education provided for our convention was great as usual. It was broken out into three two-hour programs held on Monday, Tuesday and Wednesday. Our speakers were all from our group of highly qualified member/speakers (Cyndi Trombly/Pension Updates, Bob Cross/Forensic Accounting-Serving Elderly Clients and Andy Morehead/Ten Reasons not to Avoid Probate). Great quality education. Thank you very much for sharing your knowledge in these subjects.

By having our education spread out over three morning sessions, there was lots of time to enjoy the many things to do in this area. There was river rafting, ghost towns, fishing, art and antique shops in Salida and Buena Vista, the hot springs pool at the lodge, golf, many good restaurants plus all the beautiful scenery. The Anderson (Gary & Cindy) family also went to the drive-in movie theater one night.

We were privileged to have Andy Morehead, NSA District IX Governor attend to perform his duties of installing the new officers at the banquet. Andy also served as my convention committee co-chair. As always, Andy was wearing his many hats for our Society. Somehow he found enough time to watch the NBA playoffs (at the bar). Our special thanks to you, Andy.

There were also many faces that are new to the normal convention crowd. I urge everyone to spread the word among our members about the importance of attending the PASC Annual Convention and Seminar.

From the Governor's Desk

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



As I mentioned in my last column, May and June are usually travel months and this year is no exception. The NSA Spring Board meeting in Indianapolis in mid-May, the Colorado convention in mid-June, and the every three year tri-state convention of the Washington, Oregon and Idaho associations in late June occupied much of my time.

Some random reports and observations (in no particular order):

The NSA Board meeting emphasized finances, including a review of the annual audit, and the need to strengthen the Scholarship Foundation's sources of income. We approved the budget in concept, accepted the audit and decided to split auction proceeds between the Scholarship Foundation and the NSA Political Action Committee.

Best of all, NSA is financially much improved, running a surplus and membership is growing.

There was extensive discussion of S. 882 and HB 1536 providing for the registration of tax preparers. Check the <http://www.nsacct.org> and your email for continuing reports of NSA's position on and almost daily involvement in the development of this proposed legislation.

The Washington Association has developed a relationship with its legislative consultant and representative that results in an excellent and comprehensive annual report to the convention attendees on all aspects of Washington business and tax legislation during the preceding year and a forecast of the coming session. In my opinion, every association needs to ask its legislative representative to present such an annual report for the membership. This resource is for all of us, so let's make full use of it.

Colorado went to two-year terms for its officers, and other states have either already done so or are considering it. It should work to reduce the immediate lame duck feeling of being elected and allow state leaders enough time to accomplish some of their major objectives.

Speaking of leadership, Washington continues to have an excellent leadership training effort, to which both time and money are devoted. NSA plans to continue its Leadership Networking Conferences,

but I doubt that there will be more than two in any year. Is it time to explore supplementary joint efforts among states or within the District to make use of outstanding state programs in this area?

Oregon has developed a speakers' bureau list, useful not only for chapters and neighboring associations but also for professional, commercial and community organizations seeking speakers from the accounting profession. Let's see how this effort develops; again, it may be a useful idea for other states.

As usual at the May Board meeting, folks announced their candidacy for national office. This year is somewhat unusual in that 2nd VP Millard Ashley has announced that his health will not permit him to run for 1st VP, so Governor Wanda Samek will be running for that position. The candidates who have announced so far (and there could be more) are:

- Governor, District II: Bob Sommer of NJ and Ralph Walters of NY
- Governor, District IV: Wanda Goodson of GA (2nd term)
- Governor, District VI: Charles Jones of AL
- Governor, District VIII: Jim Nolen of OK
- Governor, District X: Linda Cuddie of NV, and Barbara Stechnij of AZ
- Secretary-Treasurer: Donny Woods of AR
- 2nd VP: Bob Fukuhara of HI
- 1st VP: Wanda Samek of TX
- President: Eldon Clingan of MA
- As for State Directors of District IX
 - Alaska: Marty Brantingham
 - Colorado: Matt Lewis
 - Idaho: Kendal Egbert
 - Montana: Becky Spencer
 - Oregon: Joyce Funkhouser-Lingelbach
 - Washington: Len Larson
 - Wyoming: Julie Wood

It could be an interesting election year. See you at convention in San Antonio.

ColoradoAccountant.org

Joanne L. Konrade, PA, EA, Broomfield, CO, Webmaster
(with assistance from Chad Bentfield of Tech-Net Resources)



Have you ever wished you could take your computer with you? Have you ever had to print stacks of reports to prepare for a meeting and still felt you may need more information? Have you ever copied information from your computer to a disc to use on another computer,

just to find that either the data was corrupt, the foreign computer didn't use necessary software to utilize the data or making friends with someone else's computer was too challenging?

There is a very simple and astounding solution. It is remote access to your own computer from anywhere in the world using the internet.

I've been reading about this for quite a while, but those discussions always contain terms that are so foreign to me that I tune out and conclude that it's all "over my head" and not worth pursuing. But a recent visit from my computer technician (Chad, a brilliant 30-year-old chad@tnrco.com or (720) 203-9930) included a conversation about the technique and I was sold.

Although I have limited knowledge about how this really works, I'll explain it in the very elementary terms that were used to help me understand.

STEP I – Download Free Software

While there are a number of free software programs to download and use for this purpose, the one which was recommended to me is Ultr@VNC remote control software which can be downloaded at <http://ultravnc.sourceforge.net/>. There is a separate file called a "driver" which also needs to be downloaded for computers using Windows 2000 or XP. It speeds up and makes the view of your computer when accessed remotely, more accurate.

STEP II – Install Software

The free software is self-installing, which means that after you have downloaded it and saved it on your computer, all you then have to do is double-click on that saved file (program first, driver second) and the software will install itself. Setting it up and choosing options is also simple and there is built-in help as with most software.

STEP III – Log-on to the Internet and Record IP (Internet Protocol) Address

For remote control to work, your computer must be turned on, it must be logged-on to the internet and you must know your IP address. An IP address is unique and is either random or static. An IP address is the unique identifier which identifies your computer when connected to the internet. A static IP address is one which you receive every time you log-on to the internet; your IP address does not change. A random IP address is one which is randomly assigned to your computer each time you log-on to the internet. The reason ISPs (Internet Service Providers) issue random IP addresses is because they have far more subscribers than they have connections, knowing that all of their subscribers will not be connected at the same time. Therefore, they reuse the IP addresses as subscribers disconnect and connect to the internet. Unless you are your own ISP or you have purchased a static IP address from your ISP, you likely have a random IP address.

You can determine your IP address by using the Ultr@VNC Viewer installed on your computer or you can go to various web sites which may be able to tell you what it is. Here are two different sites: <http://checkip.dyndns.org/> or <http://ipchicken.com/>. Check them both to see if they agree just for fun. If your computer is on a network, the IP address given by these sites may not be that of your computer but that of the network you are running under. For a better

ColoradoAccountant.org Continued

understanding of what an IP address is, see “How Stuff Works” at [tp://computer.howstuffworks.com/question549.htm](http://computer.howstuffworks.com/question549.htm).

STEP IV – Go to Another Computer and Operate Your Computer From There

Go to another computer. It doesn't matter where it is and it does not have to have any special software. Log-on to the internet. In the browser address box, type in `http://` and then the IP address you recorded from your computer before you left your office followed by a colon and the number 5800 (:5800 is the port used by Ultr@VNC to be given the log-in screen). Press enter and your own computer will ask for the password which you set up when you installed Ultr@VNC. The next sight you will see is your computer desk-top. At this point, you can run your own computer. It will be as though you are sitting in your own office, in your own chair, looking at your own monitor. When you get back to your office, everything you did while operating your computer remotely will be changed on your computer. You will truly have operated your computer remotely.

To be able to print to the printer where you are sitting or to transfer files from one computer to the other, you will need to install the Ultr@VNC software to this computer and use the Viewer. This can not be done using a browser since you are only viewing the graphics of the remote computer.

SECURITY ISSUES:

Yes, there are some. After entering the IP address you wish to connect to, you will have to give the correct password to be given access to your computer. This keeps everyone else on the internet who may know your IP address (by whatever dazzling means) from accessing your desktop. It is my understanding that the downside of remote computing is that whatever is displayed on the monitor you are using will be available to prying internet eyes. However, only what is on the screen, not all the unseen information, can be spied. A fully secured connection can be established if SSH software is installed on both computers thus creating an SSH encryption tunnel. The Ultr@VNC software would have

to be set-up to run through that tunnel. A computer technician would be my choice for this advanced set-up.

APPLICATIONS:

I'm sure most of us can think of one or more applications for remote computing. Here are some which may be of use to me:

1. I am at a client's office and they want to see the details of their books. I can show them every entry on their books rather than just have financial summaries pre-printed and pulled from a briefcase.
2. While I'm at the client's office, they request something that I know I can design or provide to them immediately by using my software or templates I know I have used before. I can also show them the latest photos of my grandchildren which are stored on my computer.
3. A client needs my help frequently and trying to step them through the problem by telephone is difficult and time consuming. I would install Ultr@VNC on their computer and then take control of their computer from my office when necessary.
4. A client does their own accounting entries but needs reconciliations and clean-up periodically. Again, I would install Ultr@VNC on their computer and do my work right on their computer, remotely. This efficient method would eliminate the need to make a visit or have to obtain a back-up of their data which would delay them from using their books until I'm done and return their updated file.

If remote computing sounds like it is something which would be of benefit to you, and installing, setting it up and testing it seems beyond your computer ability, I highly recommend that you discuss it with your computer technician. Mine was done correctly, tested, secured, I was trained and all is working well.

I am the internet's biggest cheerleader. Thank you, Al Gore.

Legal Battle 1987-1990

Cartwright v. Colorado State Board of Accountancy

On Friday, October 30, 1987, the Public Accountants Society of Colorado (PASC) learned that the Colorado State Board of Accountancy had defined the terms audit, review, and assurances. These definitions included both positive and negative assurances and prohibited their use in connection with presentation of financial statements by anyone other than Registered or Certified Public Accountants in Colorado. This information was published in the National Society of Public Accountants (NSPA) monthly publication *Regulatory Alert*.

It was further announced that the Public Accountants Society of Colorado's legal counsel was of the opinion that this action of the state board presented a problem to the members of our society. The ruling apparently precluded many of our members from reviewing or examining, as well as auditing financial statements and from issuing any kind of opinion or disclaimer in connection therewith. Our legal counsel also voiced concern whether the action taken by the state board also violated our First Amendment rights under the U. S. Constitution. The PASC board had also received an announcement from NSPA that a law suit in Louisiana brought by the Louisiana Society of Independent Accountants against a regulatory agency there which sought to make like restrictions had resulted in a decision of the trial court that such restrictions did indeed violate First Amendment rights of unlicensed accountants.

After much discussion, PASC decided to authorize the chair of the Legislative and Legal Affairs Committee to call our legal counsel and to go forward with whatever was necessary to defend our rights in this matter.

On January 29, 1988, the PASC Board of Directors discussed various alternatives with regard to the new State Board ruling. After receiving considerable information from our legal counsel and after much discussion, the PASC board decided to recommend to the membership that we proceed to file an action for declaratory judgment in district court. Our legal counsel

also stated that he needed volunteers to serve as co-plaintiffs in this case. The two volunteers chosen to be co-plaintiffs were James J. Clarke and Alan H. Cartwright.

The recommendation of the board was presented at a membership meeting also held on January 29, 1988. After a very long discussion, the recommendation was approved. The membership further instructed the board to notify all unlicensed accountants in Colorado of the ruling made by the Colorado State Board of Accountancy, to advise them of the action being taken by PASC and invite them to join and help with this activity.

The litigation was filed in the Denver District Court on February 16, 1988. The complaint asserted eight Claims for Relief. The fifth claim challenged the accountancy board's authority to adopt Regulations 9.2 and 9.3 which purported to define the terms "audit" and "assurance." On August 17, 1988 we filed a motion for Partial Summary Judgment as to whether the additional restrictions on the review function were valid under the law. The Motion for Summary Judgment was granted November 3, 1988 making Regulations 9.2 and 9.3 invalid.

On December 16, 1988, the Attorney General appealed the decision to the Court of Appeals. On April 5, 1990, the appeals court held that the trial court properly invalidated Regulations 9.2 and 9.3 and affirmed the judgment. The Attorney General did not appeal this decision.

SELECT BUSINESS GROUP, INC.

specializes in the sale, merger and acquisition of accounting and tax practices. Over 20 years of experience. Confidentiality stressed. Please Call **Fred Mehring** at 303-771-3100 fax 303-771-3137 or email fmehring@selectbg.com www.selectbg.com

Meet A Member

Myron Berg, PA, EA, Greeley, CO



I was headed for a teaching and coaching career when my cousin in Mt. Vernon, Illinois tempted me with an accounting job. I had been preparing to teach mathematics, so accounting fit right in with my schooling. LaSalle Extension University got me ready for accounting and Southern Illinois

University prepared me for tax return preparation. I earned my Enrolled Agent card in 1972 and then became accredited in Accountancy in 1975.

I worked as an accountant in Mt. Vernon, Ill from 1967 through 1978. In January of 1979, we moved to Hotchkiss, Colorado where I joined the firm of Hamrick, Leggitt and Associates, which became Hamrick and Associates. I became a partner in that firm and enjoyed working with Rich Hamrick, Wayne Leggitt, Brad Peters, Rob Streit, Don Davies and most recently Matt Lewis. Our firm had offices in Delta, Cedaredge, Paonia and Montrose. Our “main bag” was taxes. I had a wonderful experience in business on the western slope of Colorado and will always value the time I spent with these partners.

The First National Bank of Paonia offered me a job as a loan officer. After my training period, the president of the bank sent me to the coffee shops to bring in new loan business. My marching orders were, “drink coffee and bring in new loans.”

At the present, I am working with Bob Childers in Greeley, Colorado (since November of 2002). My wife, Marsha, and I moved here in order to be near our grandchildren. We have been married thirty-nine years and have two married children Karin (36) and Chris (31) and of course two wonderful grandchildren. Marsha is my high school sweetheart. We met in Minneapolis and began our sojourns from there in 1967.

My specialty is taking naps in my Lazy Boy but, when I’m not napping, I enjoy meeting and getting to know people. Marsha and I are both very active in our church. We each lead a Bible Study class. We enjoy a couples group we attend and often serve as greeters for church services.

Are You Being Included?

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

If your email address is not on your member record at ColoradoAccountant.org, you probably missed the member email-out for the free Cirque du Soleil tickets, Tax Talk live broadcast reminders, IRS “important stuff” notices and various other member contacts issued from time to time.

To be included you may call or email Jack Dirksen or Joanne Konrade or go to <http://www.coloradoaccountant.org> and check your member record for email accuracy and make the necessary changes.

Okay, I was kidding about the Cirque du Soleil tickets.

Get This Newsletter Electronically!

On your website member record you will also find a choice to receive this newsletter electronically rather than to receive a hard copy through the mail. If electronic delivery suits your style, we urge to to set the option and help us cut down unnecessary printing costs.

Accountants - CPA's

Do you need additional clients?

If you are expanding or starting a new practice, and need more clients immediately!

Please Call

(303) 980-0826

FINANCIAL BUSINESS SERVICES

**1241 S. Jellison Street
Lakewood, CO 80232**

To Think Big

By Carlos Klinger, PA, ATP, Aurora, CO



To my colleagues who did not attend the recent PASC Convention, please allow me to say, “You lost a fabulous and significant event!”

Significant, because the bylaw changes we enacted will have positive and long-term benefits for our society. Now we are positioned to seriously think about the future of PASC. To this purpose, I call out to all our members to think “BIG.” I speak not of our immediate future, but to what vision we can have for the true long term. This is the moment to ask ourselves, “Where do we want PASC to be in ten years?” Do not misinterpret me, I am not dreaming up castles in the sky. It is my sincere belief that with greater participation of our members, we can achieve a dramatic restructuring of our society and truly realize many of the lofty goals to which we have been aspiring. But, we cannot rely solely on our leaders. A stronger PASC with more benefits for our members will require the active participation of every one of us at every possible opportunity. The moment has arrived when we must put aside reticence and indifference and dare to think and act with boldness of purpose for the benefit of our profession.

Fabulous, because the new format at convention gave us CPE from among our own members. We have tremendous capital in the knowledge and experience of our colleagues like Cyndi Trombly, Andy Morehead and Bob Cross. And without doubt I submit that there are many others among us with similar knowledge and ability. We must seek them out with diligence and construct a pool of speakers that can provide an outreach to others in our profession who are not aware of our society. We will most likely find a new ability to reach out to the business community at large and build a vital public image of our society.

Fabulous again, because the increased free time afforded us the opportunity to renew our acquaintance with valued colleagues. I found time to share the art stores in Buena Vista and Salida with Julie Packard and Ed Krakora, while

we searched for an addition to Ed’s collection. Cyndi Trombly provided us with a skillful class in Colorado history as we visited the nearby ghost town of St. Elmo. The kindness and comradeship of these colleagues provided the vehicle to set aside the cares of business and truly experience a renewal of the spirit. I will be forever grateful for the time we spent strolling through the “Old West.”

So I repeat, “You lost a fabulous and significant convention!”



Ghost Town - St. Elmo



The Professional Public Accountant
Public Accountants Society of Colorado (PASC)
PO Box 1078
Eastlake, CO 80614

ADDRESS SERVICE REQUESTED



Your business after using Taxworks.

1040, 1041, 1065,
1120, 1120-S
706, 709, 990, 5500
All States
TaxPlanner

Free DEMO
1-800-230-2322
www.taxworks.com

 **TaxWorks**
PROFESSIONAL TAX SOFTWARE