

# THE PROFESSIONAL PUBLIC ACCOUNTANT

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## In This Issue

President's Message  
Could I Have Done More?  
[Page 1](#)

Calendar of Events  
[Page 2](#)

From The Governor's Desk  
[Page 3](#)

NSA State Director's Report  
[Page 4](#)

Meet A Member  
[Page 5](#)

The Public Confidence  
[Page 6](#)

National Council on Aging  
[Page 7](#)

ColoradoAccountant.org  
[Pages 8](#)

QuickFinder Order Forms  
[Page 9 & 10](#)

PASC Directory  
[Page 11](#)

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## Could I Have Done More?

Matthew C. Lewis, PA, EA, Delta, CO, PASC President

Recently I received a copy of an ad asking "On your last tax return, are you sure that you received all the deductions and got all the benefits to which you



were entitled? If not then call..." This advertisement got me to asking a similar question of myself, "Have I provided my clients with all the deductions and benefits to which they are entitled?" In other words, could I have done more and how can I be sure? I have thought hard about these questions and their implications on my ability to improve the profitability and growth of my practice.

Continuing education is the primary way, not only for me, but for all of us to know that we are providing our clients with the best end product. The annual tax updates offered by PASC are a great source for reviewing and updating our skills in tax preparation. But is this all that is necessary? I believe that the annual updates are absolutely a requirement, but this is just the minimum! There are many other educational opportunities that we have to improve the services we provide. Each year, the chapters of PASC offer several educational seminars covering a wide variety of topics. PASC has teamed with personnel from the Internal Revenue Service and the Colorado Department of Revenue to disseminate information regarding changes in IRS procedures and recent changes to Colorado regulations. This important information helps us know that we are providing our clients with the best service possible.

How else can we gain confidence that we are fully servicing the needs of our clients? I have found that being a part of a network of professionals, such as PASC, provides me with other experts to call upon when faced with situations outside my realm of experience. A number of years ago, when preparing a return which included a 1031 Like Kind Exchange, a colleague was willing to help me by providing an extensive worksheet to calculate realized gain, recognized gain and deferred gain. But then he went a step further in checking to make sure that I had used the worksheet properly. This willingness of members within PASC to assist one another is another reassurance that I am providing my clients the highest quality service possible.

The other question the ad brought to my mind was, "How can my clients be confident that they are receiving the quality of service to which they are entitled?" We must make our clients aware of what it means to be a part of PASC, the education required to maintain our status as a member in good standing and the supporting network in our local area and statewide. All of these serve to reassure our clients of the quality of service that we provide. Keeping my certificate of membership prominently displayed in my office offers me the opportunity to discuss PASC with my clients including its benefits and requirements.

**When you ask yourself these questions, what are the answers you find? Have you done all you can do for your clients or could you do more?**

## Important Upcoming Seminars

### Mile High Chapter

Elder Care / IRS Collection - Sep 26  
 QuickBooks 2 Day Seminar - Oct 16-17  
 Colorado Tax Update - Dec  
 Unemployment & Sales Tax Audits - May 2003

### Western Slope Chapter

Chapter Organization Durango - Sep 26 2002  
 Colorado Update - Late Oct 2002

### Other PASC Seminars

ACAT Credentials Introduction - Sep 12  
 Contact Cyndi Trombly (303) 671-6114  
 about ACAT Study Groups

### Pikes Peak Chapter

See Schedule Below plus  
 Round Table - March 19 2003

## Now Available with PASC Logo

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## PUBLIC ACCOUNTANTS SOCIETY OF COLORADO

### Seminar/Workshop Calendar 2002

#### September 17 & 18, 2002

NCPE Corp & Partnership Denver, CO

#### September 24, 2002

Colorado Tax Update Colo Sprgs, CO

#### October 16 & 17, 2002

QuickBooks in Depth Denver, CO

#### October 24, 2002

Benefit Packages Colo Sprgs, CO

#### December 11, 2002

Gear-up Seminar Colo Sprgs, CO

### NCPE 1040 Tax Seminars - Fall 2002

October 30 & 31 - Doubletree, Quebec Denver, CO

October 30 & 31 - Grand Vista, Crossroads Grand Junctn, CO

November 20 & 21 - Red Lion, I-25 & Bijou Colorado Spgs, CO

December 3 & 4 - Red Lion, Quebec 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 2002

#### September 28-29 -

Leadership Conference St Louis, MO

#### October 19-20 -

Leadership Conference Albuquerque, NM

#### December 3-4, 2002 -

National Tax Institute Atlantic City, NJ

#### December 9-10, 2002 -

National Tax Institute Las Vegas, NV

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



My body may be back from Hawaii, but my heart and mind have yet to arrive. I wish that there had been more time to see what the islands had to offer, but it was amazing how many meetings, and how much CPE, could be crammed into a relatively short period. It did seem, at times, as though the meetings were non-

stop: pre-board, the full Board meeting, the business sessions, the seminars, state director training and more.

We had plenty of representation; District IX had the largest delegation at the convention by far. We also won our share of awards for monitoring of state boards, writing, and other efforts (forgive me if I forget to acknowledge an area of those awards). Perhaps most important, our own Bette Jo Berryman of Idaho won the Accountant of the Year award, one of the most prestigious in our profession. Congratulations to all.

The elections went well. Terry Bayless of Idaho was reelected as Secretary-Treasurer for his second two-year term. Eldon Clingan of Massachusetts was elected 2nd VP, and Wanda Goodson of Georgia won a hotly contested race for the position of Governor of District IV.

A bunch of mostly housekeeping bylaw amendments passed, although one that would have changed the committee structure by making it even more free form than it now is was defeated handily. Another series of amendments established a Firm Associate Membership for those affiliated with NSA members; there will be more published on this opportunity for those members in multi-person firms. Finally, an amendment from the floor will result in summary reporting of NSA's financial results and position to its members on a regular basis, a step that is long overdue in my opinion and which is expected to lead to even more financial disclosure.

Probably the most important step forward was taken by the Board in a decision to reestablish the position of

State Director of NSA to its former prominence as an elected official of NSA. This is being done, in part, by making the District Governors directly responsible for working with and training the State Directors, and establishing their position not only as the principal source of assistance to and recruitment of members but also as the conduit to the state organizations affiliated with NSA. I mentioned this in the recent column, and you will see much more in this regard as communications channels are redirected and strengthened, but if you need information or help from NSA as either a national or state member do not hesitate to rattle the cage of your NSA State Director who, I can assure you, has never hesitated to do the same to me. As an NSA member or state officer, you now have a very clear line of communication through the State Director to the District Governor to the NSA Board. It is there for your use as needed, and I encourage you to use it.

Here is your first opportunity. When the Board meets in Missouri starting October 23, it will come in a day early for long-range planning. This is not just to review progress with the Horizon Plan that was adopted in Portland last May, but also to see where we need to either amend it or strengthen it as appropriate. If you have ideas about what our medium and long-term goals and objectives should be, we need to know, and you have the mechanism to let the Board in on what you expect from NSA. As I said above, please use it.

As I write this, we are observing the first anniversary of the 9/11 disaster. As some of you know, I lived and worked in various foreign countries for some years for our government, and already knew from that experience that terrorist acts can strike suddenly and anywhere. Let us remember that it is our people that make us strong and vigilant, and while we commemorate our dead we also honor and support the living who continue to toil to keep us the vibrant, growing community we have been and will be for the future.

**NSA Convention  
Salt Lake City, Utah  
August 2003**

## NSA STATE DIRECTOR'S REPORT

William Eskew, PA, EA, ABA, Colorado Springs, CO, NSA Colorado State Director



In reviewing the PASC current Membership Directory, I was quite surprised to find that almost 50% of PASC members did not list a credential. I am not sure if some failed to list their credentials, but never the less it would seem this is a rather high percentage of members without a credential in light of

the recent national events that have our industry under close scrutiny.

The most common credential in our Society is either EA (Enrolled Agent) or ABA (Accredited Business Accountant). PASC just recently conducted a session with representatives from the Accreditation Council for Accountancy and Taxation (ACAT) and the Colorado Society of Enrolled Agents (COSEA) explaining the benefits of these credentials. If you missed this session you can call Cyndi Trombly (303) 671-6114 for more information.

ACAT offers the credentials ABA, ATA (Accredited Tax Advisor) and ATP (Accredited Tax Preparer). You can obtain the ABA designation by purchasing the study course and sitting for the test this December. NSA also has an on-line Cram Course to study for the ABA examination. There are also study courses for the ATP and the ATA credentials. It is to late too sit for the Special Enrollment Examination (Enrolled Agents Exam) this year because the registration deadline has expired for 2002. But you can begin now to study for the 2003 exam next fall. There are several good sources to obtain the EA study course. COSEA holds a review course every year. NSA has a good correspondence course, and there are several interactive computer study courses available.

Possession of an "earned credential" will be increasingly important to our continued right to practice. PASC has a long history of protecting your right to truthfully use all

earned credentials. Those of our members who have not received some type of credential should seriously consider taking steps to complete one of these credential programs. If you would like to talk about which credential might best fit you and your practice, I will welcome the opportunity to talk to you. Reach me by: Email [weskew@cstaxprep.com](mailto:weskew@cstaxprep.com); Telephone (719) 471-7267; or Fax (719) 471-7686.

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### MEMBERSHIP DUES UNPAID?

The final billing for unpaid PASC membership dues is in the mail. If your membership dues remain unpaid at September 30, 2002, your membership will be suspended. Your name will be removed from our membership directories. Your seminar and workshop fees will be assessed at non-member rates.

If you decide to reinstate your membership after the date of September 30, 2002, you must not only pay your membership dues, but also a \$15.00 reinstatement fee.

Jack D. Dirksen, Executive Secretary

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### Monitors Still Needed

An important function of our society is to monitor the Colorado State Board of Accountancy. We still need members to volunteer for this duty on the following dates:

February 26, 2003

March 26, 2003

May 28, 2003

June 25, 2003

Please contact Gary Anderson at 719-336-7785 or at [andco@centurytel.net](mailto:andco@centurytel.net), if you are willing to provide this valuable volunteer service to your society.

## Meet A Member

**Robert H. Streit, PA, ABA, Grand Junction, CO**



My full name is Robert H. Streit, but I go by Rob. I am an employee of Cybernetics, Inc., a corporation that employs between seven to eleven people in recent years. Initially, Cybernetics, Inc. was a branch of Computerland of Western Colorado, Inc. Computerland

sold off-the-shelf software packages. Some businesses either needed additional information or had totally different requirements than off-the-shelf software could provide. So Cybernetics, Inc. was started to fill this need.

My position with Cybernetics, Inc. is a computer software consultant. The majority of my time is spent supporting accounting software. I analyze the business, procedures and then recommend a package. After selling the package, I assist in installation, set-up and training of the package. I also provide follow-up support, as the client requires. In all of the things I do, I use my accounting degree, knowledge, experience and problem solving ability to provide a professional and high quality service for our clients.

Sometimes there is a need for supplemental programming to add to the installed system. I assist the programmers and business people to design and develop the custom package to meet specifications and implement correct accounting procedures.

Cybernetics, Inc. has experience, affiliations and contacts in many different business areas. Since we also sell and support networking and hardware, we can provide for a complete system for many businesses.

My accounting career started after my second year in college. I switched majors from engineering to accounting.

I finished college in four years by taking all the required accounting courses in the last two years. After college, I worked in an orphanage for a year and spent another year as a maintenance engineer before obtaining a job in Davenport, IA with a CPA. That was 1975. In 1979, I made the big move to Colorado to work for Hamrick, Leggett and Associates in Delta, CO. I became a member of PASC and NSPA. This position progressed into operating a service bureau for Hamrick, Leggett and Associates and then my own business, Monarch Data Services, Inc. In 1986 I took a position with Computerland of Western Colorado as a software consultant. I believe it was 1991 when I joined Cybernetics, Inc.

Like other accountants I've talked to and/or read about, I became an accountant and have stayed close to this type of career because I like to solve problems. I believe that I am good at solving problems and I usually learn something new related to each client or their problem.

When I'm not at work, I enjoy participating in almost all sports, but more specifically, I enjoy golfing, tennis, hiking, biking, volleyball, backpacking and hunting. I would have to say that golfing and tennis would be my favorites. I also spend quite a bit of time doing maintenance and new projects around our home.

I've been married to my beautiful wife, Becky Winchester, for the past 5 years. We are currently parenting her two children Kevin and Alison. We all play tennis, bike and hike together quite often. Kevin is a sophomore at Grand Junction High School and is into skateboarding in the summer and snowboarding in the winter. He would like to become an engineer who designs sports cars. Alison is in West Middle School and is our water child. She loves oceans, pools, rivers or whatever water is available. I also have a daughter, Sabrina, who is attending Mesa State College.

## The Public Confidence

Robert L. Cross, PA, ABA, ATA  
PASC President-Elect, Northglenn, CO



The sins of our “colleagues” have prompted the Congress of the United States to enact the most sweeping regulatory change ever visited on a single profession. The sad truth about the new law is that it only demands that accountants do what we should have been doing anyway, of our own moral motivation. During the ceremony,

when President Bush signed the *Sarbanes-Oxley Public Company Accountability Act of 2002* into the law of the land, he told us plainly that our profession had “offended the American conscience.” The weight of that rebuke is staggering! Much of the public rhetoric now refers to us as an industry rather than a profession. For those of us who do not practice in the arena of public companies it is easy to simply duck the accusation and point our fingers at the Big Four. We must not yield to that temptation. Rather, we must stand and accept responsibility. We must begin again to establish that most fragile franchise, the trust and confidence of the American people.

That old maxim, “you cannot legislate morality” still applies. Each and every accountant in public practice must start with an examination of our client base. For every engagement, we must properly identify who is our real client. We must anticipate who will be using our product and what decisions they will be taking based on what we report. We must examine not only the nature of our client relationships, but also the public perception of those relationships. We must be diligent to remove every question about our position as an independent professional.

Once we are confident that our own house is in order, we must turn our attention to our state and national societies. We must demand a thorough and critical evaluation of our ethical codes and standards of professional conduct. We are bound to this process by both law and moral duty.

We must start a grassroots initiative that begins with our state societies and builds a tidal swell that sweeps to every level of our national organizations. Those standards, which serve the interests of the profession without appropriate consideration of the public trust, must be surgically removed.

Simultaneously, we must be involved in the legislative life of our state government. There is no question that there will be a “trickle down” from Congressional action. Already, the Colorado Governor and the Colorado State Treasurer are calling for an act that grants expanded subpoena power to our State Board of Accountancy. The regulatory need for such power is demonstrable. But the privacy of personal papers is a constitutional right that must be balanced in any final act of the General Assembly. We have a public duty to make our knowledge and expertise available to the lawmakers as they deliberate this delicate balance. Make no mistake; there will be other proposals that require our informed input. So we must stand and declare with a strong voice that we accept our responsibilities, reaffirm our duties, rededicate ourselves to the principles of public trust and offer our cooperative expertise to the legislative processes that current circumstances demand.

The American economy and our capital markets are reeling from the recent onslaught of companies that are restating their financial results. Local bankers are revising their underwriting processes and seeking further disclosure and analysis. Everywhere there is apprehension! The recovery can begin with us, but it must be visible and it must be tangible. **Those accountants who represent Main Street rather than Wall Street are worthy of public confidence.** That message must resonate all across Colorado. Nice words but, the only legitimate carrier for that message is our tangible action. Our professional life depends upon the trust of the public. Only our joint and individual conduct can fully restore that confidence!

## National Council On Aging

### Long Term Care Quiz and Answers

#### True or False?

1. Women make up 50% of nursing home residents.
2. Nearly 40% of the long term care population is under age 65.
3. Medicare is the primary funding source for most older persons' long-term care costs.
4. Most long-term care is provided by family and friends.
5. Changes in the tax code now allow taxpayers to deduct some of the costs of long-term care insurance.
6. The average length of stay in a nursing home is one year.
7. Health plans typically cover most long-term care services.
8. On average, a one-year stay in a nursing home costs about \$50,000.
9. People have to spend all or almost all of their assets to get Medicaid benefits.
10. Disability income will cover most long-term care.

#### Answers


1. False. Women make up 75% of nursing home residents.
2. True. Nearly 40% of people receiving long-term care are between the ages of 18 and 64.
3. False. Medicare covers only a small percentage of long-term care costs – less than 20%.
4. True. Most long-term care is provided by family and friends. However, this is costly in terms of time and money.
5. True. Changes in the tax code now allow taxpayers to deduct some of the costs of long-term care insurance.
6. False. The average length of stay in a nursing home is approximately 2.5 years.
7. False. Health plans do NOT typically cover most long-term care services.
8. True. On average, a one-year stay in a nursing home costs about \$50,000. This figure can be more than double that in some regions.
9. True. People have to spend all or almost all of their assets to get Medicaid benefits.
10. False. Disability insurance will NOT cover most long-term care.

#### Sources

1. *The Elder Law Handbook*, by Peter J Strauss and Nancy J Lederman, 1996
2. *General Accounting Office, Long-Term Care: Current Issues and Future Directions*, April 1995.
3. *Health Care Financing Admin., Office of the Actuary: Data from the Office of National Health Statistics*.
4. *Select Committee on Aging, Exploding the Myths: Caregiving in America*, Committee Publication no 99-611, 1987
5. *U.S. Congress, The Health Insurance Portability and Accountability Act of 1996*.
6. *Taking Care of Tomorrow, A Consumer's Guide to Long-Term Care*", California Department of Aging, 1994
7. *National Association of Insurance Commissioners (NAIC), A Shopper's Guide to Long-Term Care Insurance*
8. *Kiplinger's Retirement Report*, June 2000
9. *U.S. General Accounting Office, Long-Term Care: Other Countries Tighten Budgets While Seeking Better Access*, August 1994, GAO/HEHS-94-154.
10. *Health Insurance Association of America, Guide to Disability Income Insurance*, 1995, p.1.

# Are You Prepared for Long-term Care Costs?

Longterm care insurance is one of the best ways to protect your financial security if you or a loved one requires extended care. A number of different plans and options are available to meet your needs, and I can help determine the best plan for you.



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



Worms, viruses, Trojans, malicious code, jokes and hoaxes; are you protected?

Nothing is more devastating to a professional who relies on a computer than to be electronically infected with one of the thousands of viruses

available for free on the internet, shared discs and even packaged software.

Some have interesting names like: Backdoor.Robi, Trojan.crabox, Prophecy.worm, PWSteal.netsnake and Netbus.160.dropper. Some are just malicious hoax email instructing the recipient to take action to erase a system file, tricking the victim into believing that s/he is infected and the self-destructive action will “fix” the problem.

What vicious perpetrator invents such a thing? Who knows? They come from every corner of the earth, from those who do because they can; perhaps created by the type who would carve his/her initials in ancient petroglyphs or spray paint a building.

Here is a brief glossary of terms:

**Virus:** A program or code that replicates and infects another program, boot sector, partition sector or document that supports macros by inserting itself or attaching itself to that medium. Most viruses just replicate, many also do damage delivering what is known as the “Payload”.

**Encrypted Virus:** A virus that uses encryption to hide itself from virus scanners. That is, it jumbles up its program code to make it difficult to detect.

**Polymorphic Virus:** A virus that has the ability to change its byte pattern when it replicates thereby avoiding detection by simple string-scanning techniques.

**Retrovirus:** A virus that actively attacks an anti-virus program or programs in an effort to prevent detection.

**Variants:** New strains of viruses that “borrow” code directly from other known viruses, to varying degrees. Variants are usually identified by a letter, or letters, following the virus family name such as: VBS.LoveLetter.B, VBS.LoveLetter.C, etc.

**Worm:** A program that makes copies of itself, for example from one disk drive to another, or by copying itself using email or some other transport mechanism. It may do damage and compromise the security of the computer. It may arrive in the form of a joke program or software of some sort.

**Trojan Horse:** A program that neither replicates nor copies itself, but does damage or compromises the security of the computer. Typically it relies on someone emailing it to you; it does not email itself. It may arrive in the form of a joke program or software of some sort.

**Joke:** A harmless program that causes various benign activities to display on your computer such as an unexpected screen-saver or peculiar behavior to the icons and text on your screen.

**Hoax:** Usually an email that gets mailed in chain letter fashion describing some devastating highly unlikely type of virus. You can usually spot a hoax because there’s no file attachment, no reference to a third party who can validate the claim and by the general ‘tone’ of the message.

What can one do to protect precious operating systems, programs and data? Personally, I use a product to which I subscribe annually. It is called Norton AntiVirus and can be found at <http://www.symantec.com>. This subscription provides automatic updates as frequently as I choose. Since new viruses are appearing daily, there is no such thing as updating too often. All the email I receive first goes through the NAV system and is checked. I am currently receiving approximately six infected email daily. This is an epidemic. NAV isolates the infection and advises me that it was successful. To date, I have not experienced infection.

I do a weekly system check on all drives with NAV to be sure nothing has slipped through. I never read a client disc before checking it with NAV. If I ever notice any “peculiar behavior” by any program, I run the NAV system check.

Other common sense precautions include being selective about what email I open. I even avoid opening some attachments from known correspondents in the event a virus has sent me something without the sender knowing. In time, one can develop a nose for things that don’t smell quite right.

There are web sites that debunk hoax email. If an email arrives with a frightening message about a virus and instructs you to delete files, beware! One of many sites where information can be verified is <http://hoaxbusters.ciac.org/>, if you suspect a hoax

There are many companies and multiple products offered for each user’s specific needs. If you are an experienced computer user, you probably already use a virus protection product. If you have become complacent about updates or are setup for infrequent updates, make a new commitment before the latest and greatest bug bites you. If you are new to computing or to the internet, have someone help you choose, set up and train you on using protection software. There is probably a 12-year-old in your neighborhood who knows more about it than we ever will. And, if anyone else uses your computer, insist they follow the same rules of precaution you have set for yourself.

# ORDER FORM - QUICKFINDERS

It is time to think about ordering the Quickfinder Handbook 2003 Edition, 2002 Tax Year. Below you will find an order form to participate in a bulk order that will benefit both the PASC and NSA. For **each** book and/or CD ordered the PASC and NSA will **each** receive a donation of \$2.50. In addition, you will receive the benefit of receiving the lowest possible price. Be sure to read the instructions carefully. There can be no variance from the time frames listed.

**To participate in the bulk order:**

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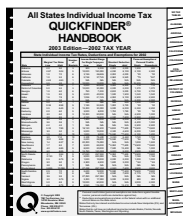
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