

THE PROFESSIONAL PUBLIC ACCOUNTANT

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Know-How

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



All this talk about restoring public confidence comes down to one thing, our ability to apply a complex set of tax and accounting rules to the real world needs of our clients.

Our clients want a few simple questions answered. How am I doing? How can I do better? How can I reduce my tax burden? Common sense and experience prove that it is folly to expect the public to trust our answers until we have first proven to be worthy of their trust. If we hold ourselves out to be learned professionals, we must first be learned. If we want to be successful we must then recognize that the natural laws of growth will guide us incrementally and sequentially through the process that develops our personal and professional effectiveness.

By now you have guessed that this is all about continuing education. Every year, we review those CPE brochures with the thought of how we can most efficiently and frugally satisfy the continuing education requirements that are dictated by our credentials and our associations. Our real goal should be to acquire and enhance the ability to help our clients.

Try this on for size. Think of yourself as a teacher and your clients as your students. Then go back to those CPE brochures and look for the opportunities that apply to you and your clients. When you attend a seminar or start a self-study program, remember that tomorrow you are going to be teaching this to a client. Approach each assignment as a search for the principles that are ultimately behind all the rules, regulations and methods and how the principle applies to a specific client. Before long, those natural laws will kick in and continuing education will be exciting and rewarding.

The first time you teach a client something new that is useful and directly relevant to their situation, the personal and professional satisfaction will make the cost and the time committed to the education worthwhile. Soon thereafter you will start thinking about educational offerings as a revenue generating opportunity.

The quest for personal excellence will become a habit that is as comfortable as your favorite easy chair. Think your clients will trust you more? You know they will. And it flows naturally from the know-how that you have acquired.

Important Upcoming Seminars

Mile High Chapter

Christmas Party / Networking Dec 5
Best Western Central Denver

Pikes Peak Chapter

Business Entities Tax Seminar Dec 9
LeBaron Hotel - 8:00 a.m.

Western Slope Chapter

Colorado Tax Update Plus Dec 9
Grand Vista Hotel - 8:00 a.m.

Business Entities Tax Seminar December
Grand Vista Hotel

Four Corners Chapter

Watch Here for Upcoming Seminars

Poudre Valley Chapter

Watch Here for Upcoming Seminars

High Plains Chapter

Colorado Tax Update Date To Be Announced
Sterling 2 Hours CPE

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PUBLIC ACCOUNTANTS SOCIETY OF COLORADO

Seminar/Workshop Calendar 2003

December 16

Bankruptcy for Accountants Denver, CO
Best Western Central Denver

NCEPE 1040 Tax Seminars - Fall 2003

November 5-6 Grand Junctn, CO
Grand Vista Hotel

November 6-7 Durango, CO
Strater Hotel

November 18-19 Colo Springs, CO
Red Lion Hotel

November 19-20 Denver, CO
Double Tree Hotel

December 3-4 Denver, CO
Red Lion Hotel Denver Central

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

Nov 6-9

NSA Board of Governors Rosemont, IL

Nov 14

District IX, X, XI Conference Portland, OR

Nov 15-16

Leadership Networking Conference Portland, OR

Dec 1-2

NSA/NJ Tax Seminar Atlantic City, NJ

Dec 5

ACAT Accountancy Exam Various Cities

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

I am writing this from downtown Garden City, Kansas, a way-station between the high rise buildings of Chicago where I attended the fall Board of Governors (BOG) meeting, and Portland, Oregon, where I will reside the latter part of this week participating in both the annual District IX and X meeting (which includes a get-together with all our State Directors and ASO Presidents) and the Leadership Networking Conference sponsored by NSA.

1. The Long Range Committee met prior to the BOG meeting to measure progress against a variety of program target dates established under the Horizon Plan of two years past. We have met some of those dates, and rescheduled others to a more realistic time frame. The need for and the future of the education program was discussed. The need for expanded programs and contacts with a broad variety of both governmental and private agencies and organizations was examined. There was much discussion of NSA/ASO relationships and methods of improving same. As is typical of long-range planning sessions, there were no board decisions made but there was consensus on actions needed in a variety of program areas that could be considered at the formal BOG meeting.

2. Finances dominated the discussion, and for a change it was not a question of our being in dire straits but was an examination of our entire financial reporting system and ways to improve those reports and make them more timely. This was the Board's first chance to review the draft audit report for the fiscal year ending August 31, 2003, and there were comments leading to corrections that need to be made before that document can be put in final form. Perhaps most important, it presented an opportunity to meet with the firm of Langan & Associates, which is working with us to improve financial reporting and internal controls and with which we anticipate an extended contract will be signed shortly. We also looked at a two-year budget projection, which represents a great leap forward from our recent past.

3. The Scholarship Foundation was represented by its new Chairman Barry Broden, and it is apparent from his report that progress is being made in putting that institution on a more solid financial footing.

4. The Right to Practice Committee continues to be one of the most active in NSA. It is not just in the Federal Taxation Committee we have all read so much about. The Accounting Standards Committee also continues to work on guidelines for tax accounting which is promised to be ready for review by the

May 2004 BOG meeting. The State Regulation and Oversight Committee is closely monitoring developments in South Carolina and Wyoming, plus the BOG approved funding authority should state requirements dictate quick movement.

5. The NSA education program was a major topic, but despite all the discussion I cannot report that many final decisions were made. It is apparent that the BOG is most reluctant to venture into any area where we will compete with our affiliated state organizations, but we do not, by any means, wish to abandon the CPE live seminar area. Two new proposals were referred to the Professional Development Committee for consideration. Thus, the 2004 education program is still up in the air, but the Committee was given some tight deadlines before year-end to provide recommendations.

6. The *National Public Accountant* will see some major changes. It has already been markedly improved by NSA staff in terms of both content and appearance. Starting in early 2004, the magazine will be produced under contract, with content from an outside provider and eight pages of NSA input/advertising/notices bound in the text. I am encouraged by this development. It should stem the losses we have sustained in producing the magazine and it will be produced by Tawn Rose, a professional in this field who has brought us the *Software News* for some years and is noted for his editorial prowess. Tawn is a long-time NSA member and a current member of the Board of the Scholarship Foundation.

7. Discussion of the annual convention took a lot of time. While no final decisions were made, it is apparent that we are committed to changing the convention format to one that more closely meets the needs of the traditional attendees. Moreover, there is a proposal from 2nd VP Millard Ashley that during his year the Committee Week would be held in conjunction with the convention. This will eliminate any confusion about outgoing v. incoming committee responsibilities and strengthen the idea that the convention is a place where NSA and ASO leadership gets together to conduct the business of the society and its affiliated organizations. If this proposal comes to pass, there would be less CPE, a concentration on the business at hand, and a shorter convention which seems to be the desire of all. A major CPE session and NSA signature event would be held separately.

As usual, there was much more: membership committee recommendations including discussion of the dual membership program which now has nine states participating, reports on ACAT progress, other committee proposals, etc.

Right now, I am glad to have survived another meeting, and plan to get a good night's sleep and arrive in Portland ready and willing to brief all there on the details.

ColoradoAccountant.org

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

Webmaster



I don't remember ever liking Spam. My mom was very creative with this quasi-meat product (16 grams of fat and 33% sodium per 2 oz. serving) but even her kitchen magic never could elevate Spam to an edible for me.

it may be years before any noticeable reduction in the deluge of unwanted e-mail.

Self-help is in order. I have found some effective measures, using "Message Rules" to lessen the volume in my In-Box. If you are using Microsoft Outlook Express, here is the procedure:

So, I'm not surprised that the computer generation has appropriately named the unsolicited, annoying and sometimes vulgar e-mail which is mass-mailed from every corner of the earth to internet users round-the-clock, "Spam".

On October 22nd the Senate approved, by a vote of 97-0, the "CAN-SPAM" (Controlling the Assault of Non-Solicited Pornography and Marketing Act) Bill. This bill, sponsored by Conrad Burns, R-MT and Ron Wyden, D-OR, places limits on spamming to the US as well as outlawing techniques used by mass-mailing services.

The bill prohibits:

- disguising the sender's identity by using a false return e-mail address,
- using a misleading subject line,
- harvesting e-mail addresses from web sites and
- omitting an avenue for opting out of all future mailings.

Commercial e-mailers must:

- include their physical address in the e-mail and
- give notice to the recipient that the e-mail is an advertisement.

Violators may face up to five years in prison and up to \$3 million in fines. The government is going on the offensive against kingpin spammers.

Senator Charles Schumer, D-NY, has added an amendment which would include that the Federal Trade Commission (FTC) deliver to Congress a plan to create a National "Do Not Spam" Registry within six months of passage of this bill. Further, it would require the FTC to launch the registry within nine months of approval by the US House and signing by President Bush.

The Bush administration supports the bill although similar legislation has stalled in the House.

Controlling US spammers by legislation may be effective; however, it is questionable whether foreign spammers will comply. At best,

1. Choose Tools/Message Rules/Mail
2. Click "New"
3. Under Conditions, select the box "Where the To or CC line contains people"
4. Under Actions, select "Delete it"
5. Under Rule Description, click the highlighted words "contains people"
6. In the box, type your e-mail address. If you have more than one e-mail address, add the additional addresses, one at a time
7. Click Options
8. Select the first option which says, "Message does not contain the people below"
9. Select the second option which says, "Message matches any one of the people below"
10. Click "OK" to accept the three window which are currently open.

The Message Rule you have just created will do the following:

If you receive an e-mail which has been mass-mailed and does not contain one of your e-mail addresses on the "To" line or on the "CC" line, that e-mail will be sent directly to your "Trash" file. It is beyond my comprehension to explain how one can receive an e-mail not addressed to them, but it happens. That's the spammer's secret.

The second Message Rule which may be helpful is one which you must build as different letters, words and phrases in a subject line become your spam cues. Those I have identified for myself to date are:

'spam' or 'MS' or 'Microsoft' or 'undeliverable' or 'abort' or 'bug' or 'failure' or 'update' or 'internet' or 'critical' or 'network' or 'error' or 'sender' or 'letter' or 'security' or 'upgrade' or 'notice' or 'message' or 'new' or 'latest' or '^' or '%' or '!' or 'ç' or 'À'.

There are many more and each list will be unique to the user, but it is important to be careful not to select a word which may be valid in an e-mail subject line from a known sender.

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To achieve this Message Rule, follow the instructions above with the exception of the following:

- 3. Under Conditions, select the box "Where the Subject line contains specific words"
- 5. Under Rule Description, click the highlighted words "contains"
- 6. In the box type a word, symbol, or phrase of your choice. Click "Add" and continue adding words one at a time. Skip 7 - 9

This Message Rule will look for any one of the words, symbols or phrases you have selected in the Subject line of incoming e-mail. If there is a match, that e-mail will be sent directly to your "Trash" file.

You may come back to this Message Rule over and over to add new words as necessary. The more words you identify as typically spam, the fewer unwanted e-mails you will see in your In-Box.

So, now that we have the attention of our Senators regarding spam e-mail, I wonder what the chances of getting some legislation on the inhumanity of making kids eat the canned stuff might be.

NSA STATE DIRECTOR REPORT

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



I recently spent some time recuperating from surgery, and found myself moving from the bed to wheel chair to the couch back to the bed. To say the least my attitude soon began to sour and I was in the midst of a pity party. After a good talking to myself I realized I had many things to be thankful for and began to really think about:

"What am I thankful for?"

- *Having a job that I really like, especially in these trying times.*
- *My family, wife, children, grandchildren and extended family*
- *The health I do have and that I will recover soon*
- *The roof over my head and transportation*
- *The country I live in*
- *Friends and colleagues*

This is just the short list and may not be in order of their importance.

Another thing I am thankful for is PASC and all of you that make this a viable organization with the volunteering of your time, energy and money. Those who help give us good and inexpensive education, those who monitor the State Board of Accountancy and help make sure we can continue to practice, those who do administrative work, operate the message center, website, bookkeeping, Board of Directors and a hundred other things. So a hardy "THANK YOU" to each of you.

I would encourage you to ask yourself, "What am I thankful for?" You might take some time during the Holiday Season to do this exercise. Some of you may have heard the phrase "Random Acts of Kindness." This is actually a book title about people who bestow kindness on perfect strangers. This is not reserved for strangers only but works for your family, friends and office workers. If you decide to join me in these random acts of kindness, please let me know of some of your experiences.

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A Brief History of The Accreditation Council for Accountancy and Taxation



Three Past-Presidents of the Public Accountants Society of Colorado (PASC) played significant roles in the formative years of this essential organization. They are Chester J. Borelli of Wheat Ridge,

Wendell O. Turner of Denver and Mildred C. Elkins of Pueblo. From what we can find, it seems that the idea for establishing a credentialing organization may have been kicking around the leadership of NSPA (National Society of Public Accountants) since as early as 1969. But most sources mark April of 1971 as the birth of the initiative. At the spring meeting of the NSPA Board of Governors, NSPA President, Chester J. Borelli, appointed the first “special” Accreditation Committee. It appears that this was an Ad-Hoc steering committee made up of Norman Holland of Willowbrook, IL, Guy Balsler of Anaheim, CA and Alfred Yaude of Charlotte, NC.

On August 16, 1971, NSPA in convention defined “accreditation” as follows: “Accreditation is the measurement of competence by the yardsticks of education and experience. The goal of accreditation is to take notice of those who have achieved certain standards of competence.”

Following the NSPA convention in August, 1971, Rudy Passero of Rochester, NY, the newly installed NSPA President, appointed the first Accreditation Committee. The members of this committee were Norman Holland, Alfred Yaude, Paul Williams of Fort Smith, AR, Robert Lampley of Memphis, TN and Wendell O. Turner of Denver, CO. This group was charged with preparing guidelines for implementing an accreditation program.

This NSPA committee quickly concluded that the elements of examination and continuing education were also essential to the process of accreditation. The committee worked tirelessly to assure that the concept of specialty accreditation (taxation or accountancy) together with continuing education would soon contribute materially to the universal and legal recognition of Public Accountants everywhere.

The Accreditation Council for Accountancy, Inc. was incorporated in the Commonwealth of Virginia on October 1, 1973. The official founders were Martin J. Kaufman of Pawtucket, RI, Chairman, Robert Lampley of Memphis, TN, Sidney L. Weinberg of Baltimore, MD, A. William Ferrance of Clark, NJ and Wendell O. Turner of Denver, CO. The articles called for two additional members on the governing board. They were to be a government representative and an educator. The educator was to be a professor of accounting at any accredited university or college. The appointments of Laurence T. King from Utica, NY as the educator and Anthony S. Stasio from Washington, DC, a representative of the Small Business Administration, completed the initial governing board of what was then affectionately known around NSPA as “ACA.” They developed an accountancy test and began issuing certificates indicating that a successful candidate was “*Accredited in Accountancy.*”

According to Mr. Weinberg, the early years were driven by a “sales and promotion job.” The efforts were complicated by the nature of the NSPA membership. In 1986, Sidney L. Weinberg wrote of those years, “At that time the membership of NSPA was made up of a myriad of people varying in age and educational attainments. It was with these people that we faced the greatest difficulty. Most of our membership was made up of the 50-and-up group. At that time of life they had little or no inclination to achieve an improved professional or economic status.”

The members of the ACA board served staggered terms in order to assure new ideas while maintaining the continuity and institutional memory of the organization. By 1977, Mildred C. Elkins, the first woman president of PASC, had also ascended to the Chair of the ACA governing board. The board continued to struggle with the acceptance barriers so eloquently described by Mr. Weinberg. While the board members changed over the years, their collective dedication to the concept and vision of the founding members never wavered. However, the accreditation movement languished until the late 1980s.

Circa 1986, Leroy Strubberg of Union, MO and Douglas Burnette of Lancaster, SC (both future NSA Presidents) had ascended to leadership positions on the ACA governing board

ACAT continued from 6

and brought new energy and a new vision to the process. They instituted a new credential in *Federal Taxation*. With their leadership, ACA negotiated an arrangement with the College for Financial Planning (a Colorado private college) to upgrade the taxation accreditation. They created the *Accredited Tax Advisor (ATA)* and the *Accredited Tax Preparer (ATP)* credentials. NSPA approved the partnership with the College for Financial Planning at their annual convention in 1990, held in Denver Colorado.

This partnership brought new focus to NSPA's accreditation initiative and the next years saw marked growth and additional acceptance of the ACA credentials. In April of 1992, ACA officially changed its name and became **The Accreditation Council for Accountancy and Taxation, Inc. (ACAT)**. During this time period, Donald Cordano from Illinois was appointed to the ACAT board and pushed for the registration of the *Accredited Business Accountant (ABA)* service mark that was attached to the accountancy accreditation examination. In the late 1990s, the University of Phoenix bought out the College for Financial Planning and ACAT terminated the partnership and reassumed complete control over all the credentials.

Today, ACAT offers five credentials:

- *Accredited Business Accountant (Advisor) ABA*
- *Accredited Tax Advisor ATA*
- *Accredited Tax Preparer ATP*
- *Elder Care Specialist ECS*
- *International Accredited Business Accountant IABA*

Over 4,300 accountants and tax preparers hold an ACAT credential today and the ACAT Accountancy Examination is used for licensing a second tier of accountants in several states. It is simply not possible to publish a complete list of all the dedicated NSA members who have served our profession on this important board over the first thirty years of its history. But we can recognize that their dedication to our profession produced a significant achievement of which they can be very proud. And we can acknowledge those members of the current board who are: Barbara J. Stechnij from Arizona, Lanny F. Nelms from Georgia, Walter L. Lofgren from Iowa, Milton Brown from New Jersey, John W. Schabow from Arizona, Linda Trent from Idaho, Peggy Johnson from Oklahoma and Eldon R. Clingan, NSA 1st Vice President, from Massachusetts.

Their updated objectives are:

- To raise professional standards and improve the practices of accountancy and taxation.
- To accredit persons with demonstrated knowledge of the principles and practices of accountancy and taxation.
- To encourage practitioners in a continuing program of professional development.
- To assure that accredited individuals provide the highest degree of technical proficiency in small and mid-size business and individual accounting and taxation services.
- To foster increased recognition for the accredited individual in the public, private and educational sectors of our nation.

If you are a member of PASC and you are not accredited, we strongly encourage you to give the achievement of one or more of these credentials serious consideration. Colorado is very friendly to unlicensed accountants but that could change with one stroke of the legislative pen. PASC has pledged to do our utmost to protect the practice rights of small business accountants. The use of the ACAT credentials is an integral part of our strategy and could become an essential element to your practice in the future.

Acknowledgements:

The editor wishes to thank Sidney L. Weinberg for providing a copy of an article he wrote for the December 1986 issue of the National Public Accountant. We must also thank Mildred Elkins, Albert Van Tieghem, Leroy Strubberg,Carolynn Holomon and the NSA and ACAT headquarters staff for all their contributions to this article.

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First Woman President of PASC

Mildred C. M. Elkins, PA, Pueblo, CO

Now in her mid-seventies, Millie still devotes about 60 hours per month to her current volunteer efforts with the Assistance League of Pueblo. Speaking of her experiences Millie says, "During this fifty-six year span of my life I was pleased that I could prioritize my life so that I was always FIRST a wife, then a Mother, then a business woman and then a volunteer determined to make a difference, however small."

There is no doubt that Millie was a difference maker for the Public Accountants Society of Colorado (PASC) and the National Society of [Public] Accountants (NSA). Millie became a member of PASC in 1962. From 1963 to 1979 she was the editor and publisher of this newsletter, *The Professional Public Accountant*. She took some time off to serve NSA in multiple positions and then returned as editor for the later years in the 1980s. **In 1974 she was elected as the first woman to serve PASC in the office of president.** In 1977 she was elected Chair Person of The Accreditation Council for Accountancy and served in that capacity through 1981. NSA honored her for "Outstanding Service as First Trustee for the Council for Professional Development in Accounting" in 1978. From 1978 to 1981 she also served as Seminar Coordinator for the NSA Professional Development Committee. In 1979, NSA again honored Millie with an award for "Outstanding Service to the Accounting Profession." In 1980 she was elected to the office of Colorado State Director and served in that capacity until 1984. In 1985, PASC elected Millie to a LIFE MEMBERSHIP in recognition of all her service to our society and to the profession of accounting.

Millie remained active in PASC until her retirement from public practice in 1992. Needing to find an outlet for all her energy, Millie gradually became an active volunteer in her community. Her first involvement was as a fundraiser for the Pueblo Symphony and she wrote grant requests for the Pueblo Youth Symphony Orchestra. She was also active on the Pueblo Economic Development Company Committee for airport utilization. Millie became a full-fledged member of the Assistance League of Pueblo (ALP) serving as a committee chair, appropriately as the treasurer and then naturally as president. She still serves ALP as the treasurer.

Millie's record of volunteer service is exemplary and should inspire us all. It is interesting to note that she was the only woman to serve as PASC President in the first forty years of our history. It was thirteen years after Millie's term until PASC elected another woman president, Carol Laes of Littleton. It was another ten years until Cyndi Trombly became the third woman elected to that office. But PASC had "seen the light" and we elected three more women in a row to serve that office.

PASC Past Presidents

1948-1949	Otis Dunn	Denver
1949-1950	Roscoe N. Bradt	Denver
1950-1951	Donald Baird	Denver
1951-1952	Ira Thompson	Denver
1952-1953	Norman G. Rescher	Denver
1953-1954	R. W. Brebner	Denver
1954-1955	Chester J. Borelli	Wheat Ridge
1955-1956	Harold J. Hosken	
1956-1957	John Cameron	Lakewood
1957-1958	Whitney Warden	
1958-1959	Gordon Dahl	Denver
1959-1960	Chester J. Borelli	Wheat Ridge
1960-1961	Whitney Warden	
1961-1962	Wendell O. Turner	Denver
1962-1963	Edward Touber	Salida
1963-1964	Alexander M. Freedman	Denver
1964-1965	Lee E. Benso	
1965-1966	Frank W. Switzer	
1966-1967	George Mitsuo Kaneko	Denver
1967-1968	Harvey E. Opfer	Canon City
1968-1969	Aubrey Kliener	Denver
1969-1971	Everett L. Hanson	Denver
1971-1973	Lee C. Kopanos	Grand Junction
1973-1974	Fredic M. Wadman	Denver
1974-1975	Mildred C. Elkins	Pueblo
1975-1976	Martin H. Krashin	Denver
1976-1977	Edward Touber	Salida
1977-1978	Richard L. Hamrick	Delta
1978-1979	Jack D. Dirksen	Boulder
1979-1980	Donald C. Davies	Boulder
1980-1981	Myrle F. Hoffman	Englewood
1981-1982	Ronald D. Anderson	Lamar
1982-1983	George A. "Jack" Kopp	Boulder
1983-1984	Lawrence L. K. Carroll	Brighton
1984-1985	Louis W. Martinez	Alamosa
1985-1986	Richard L. Hamrick	Delta
1986-1987	Michael F. Miller	Boulder
1987-1988	Robert H. Rice	Pueblo
1988-1989	Carol A. Laes	Littleton
1989-1990	Lee C. Kopanos	Grand Junction
1990-1991	Frank Mancini	Denver
1991-1992	James J. Manning	Castle Rock
1992-1993	Brad A. Peters	Delta
1993-1994	William D. Eskew	Colorado Springs
1994-1995	Gary L. Anderson	Lamar
1995-1996	Andrew T. Morehead	Eaton
1996-1997	Alan Cartwright	Denver
1997-1998	Harvey E. Opfer	Canon City
1998-1999	Cyndi M. Trombly	Aurora
1999-2000	Linda K. Halladay	Monument
2000-2001	Sharon Layne	Fort Lupton
2001-2002	Yvonne Dunkel	Denver
2002-2003	Matthew C. Lewis	Delta

Meet A Member

Andy Medina, PA
Longmont, CO

While attending high school in northern New Mexico. I started working at a general store and was taught to work on their books as part of my other duties.

When I graduated in 1958, I began doing income tax returns for family members and gradually expanded to friends and other small business owners. In 1959, I moved to the high country of Colorado (Leadville). In Leadville, I worked in the mines for a total of five and a half years, all the while doing tax returns during tax season. I joined the Leadville Police Department and served as a policeman for the next several years. During this time, I worked for H & R Block during tax season doing individual and small business returns. On the advice of an attorney friend, I opened my office within his office and named it *Andy's Income Tax and Bookkeeping Service*, a name I still use today. I worked out of his office for several years. During tax seasons it was not unusual to see my attorney friend and his secretary helping me and another woman I had hired to work with me, all doing taxes.

I attended seminars, IRS forums, H & R Block advanced classes and took accounting classes at a local mountain college during those times. In the mid 70's I left the Leadville Police Department and went to work with Amax Mining Company in Climax, Colorado. I started in their Industrial Relations department and worked my way to their Security/Labor Relations department. During all this time, I had a woman working with me at my small income tax and bookkeeping practice, keeping books for small businesses. We would attend whatever classes we could find.

In 1986, I was able to semi-retire from Amax Mining Company and moved to Boulder, Colorado to attend the University of Colorado until 1991, still working taxes and small businesses. I started working with the Boulder Valley School district part-time in 1991 and eventually went full time again. I have been working full time since 1992 in the school district's security department. I attend whatever tax-related seminars I can work into my schedule all over the country. I have kept my bookkeeping and income tax practice on a scaled down mode, to fit my schedule and I limit myself to five to six small businesses, mostly doing individual tax returns (50-75) a year. I use a computer tax program for tax returns. I use Quicken and QuickBooks for my small businesses. I joined the National Society of Tax Preparers and belonged for several years. I have found that "TMI Quickfinder Handbooks", The American Institute of Professional Bookkeepers and the American Institute for Economic Research are some of my best tax reference sources, along with attending seminars through the Public Accountants Society of Colorado, the Colorado Department of Revenue and Internal Revenue Forums. I plan to stay active for many years to come.



Ruth Bustamante

New Office Assistant,
PASC Headquarters

My name is Ruth Bustamante and I am thrilled to be on board with Jack Dirksen and the Public Accountant Society of Colorado.

I grew up in southwest Denver with my two younger sisters. In high school I was very active in music and student government. I served as treasurer of our concert choir as a sophomore, junior class treasurer and later, all-school treasurer during senior year at Abraham Lincoln High School. I graduated 3rd in my class of 225 in 1994.

I attended the University of Northern Colorado with the Presidential Scholarship. I majored in music education and minored in psychology. I worked at the campus; my favorite college job was working as a discover orientation leader, welcoming and registering incoming freshmen and reassuring their parents. My husband, Paul, and I were newlyweds while I student taught in Adams Twelve School District. I graduated from UNC in 1998 and began my music teaching career. I taught the 500 students – Kindergarten through fifth grade – at Hillcrest Elementary for five years. I traveled to Minnesota three summers in a row to take two-week training courses in Orff-Schulwerk.

I met Cheryl Dirksen, Jack's daughter, while teaching at Hillcrest. She taught Kindergarten, and we became instant friends. We continued our friendship even after she moved to another school in our district. She was nearly as excited as I was at the news that Paul and I were finally expecting our first child!

Paul Joshua Bustamante was born on May 23, 2003 at 4:29 p.m. He weighed 6 lbs 15 oz and was 20 inches long. My husband represents the fourth generation of first-born males named "Paul", and so you can bet that I did not have much choice in what to name our son. Thankfully, he let me pick the middle name, and we call our son "Paul Joshua" to help distinguish between all the "Pauls" in our lives.

As much as I love teaching, I wanted to take some time off so I can raise Paul Joshua. Cheryl was swamped with working for PASC and teaching, and she knew I was looking for a part-time job. She trained me in early August before the school year began.

According to Jack, I am the "Correspondence Expert" for PASC. I process workshop registrations, new member information, answer phones and Jack teaches me new things every day! I have a lot to learn, but I am truly enjoying working for Jack and PASC. I am becoming familiar with your names and I hope to someday connect faces with them! Until then, if Paul Joshua answers the phone, hang on! I'll be there in a moment!

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