



The Accountant

Official Publication

of the North Carolina Society of Accountants

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A Message From The President

John L. Blanton

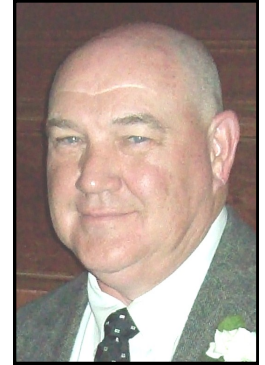
We have "hit the ground running," so to speak this month. I have attended several chapters, installed officers, heard excellent programs, and that's all in just a few weeks.

All committees have been completed [see article on Committees]. For those that "volunteered" to be a chair, I thank you and to those that I assigned, my apologies, but thank you for serving. It is my intent for all committees to meet at least once in some manner this year and for the chair to give a report to the Board and Convention as to that committee's activity.

Cheryl Hudson held the Leadership Conference at the Grandover. The conference was well attended, and most chapters had a presence. The Central Chapter had seven members in attendance. I think they are saying that if any other chapter wants the "CUP," that they are going to have to work hard for it. The conference brought forth several good ideas and thoughts concerning membership and education. Overall, Cheryl did a wonderful job with the conference.

Please read the calendar each month for upcoming events and do everything you can do to support your local chapter and the state organization.

I will report on NSA National Convention next month.



John Blanton

Thank You

Cheryl C. Hudson, President Elect

I really want to thank each and everyone that attended the Leadership Conference on Saturday, July 16. We all enjoyed a great program titled "Back to the Basics" and hearing from each of the officers and a few committees. I look forward to seeing each of you at the Jennings Seminar in November and other events held by NCSA.

The Leadership Conference is offered each year with no cost to the attendees. Each chapter cordially is asked to donate as much as they can to help defray the expense for the meals. Please make checks payable to NCSA and send to PO Box 1126, Conover, NC 28613. On the memo line, specify Leadership Conference.

Chapter News

Our members are staying busy this month attending the NSA 66th Annual Convention & Expo, IRS Nationwide Tax Forums, Carolinas Tax Forum, and of course our chapter meetings across North Carolina. Trying to stay cool? This summer your chapter has scheduled meetings with cool accounting and tax topics to help in your practice. Take time to get refreshed with your local meeting.

Burlington

The Burlington Chapter met on Thursday July 28th at Kimbers Restaurant in Gibsonville. The chapter welcomed IRS NC Supervisory Associate Advocate Tina Juncewicz to discuss Taxpayer Advocate Service Issues. Details of the next meeting will be announced. Burlington Chapter normally meets on the 4th Thursday of each month

Cape Fear

Cape Fear Chapter met on Monday July 18th at The Barn Restaurant in Fayetteville. William T. Allen, CPA, presented a dual topic presentation: "Family Employment and Do's & Don'ts of IRS Audits" to the 14 members and six guests in attendance. Next month the Chapter will host a legislative meeting with NC Senator Wesley Meredith (R-Cumberland, Bladen) speaking at The Barn Restaurant in Fayetteville on Monday August 22nd. Cape Fear Chapter meets on the 1st Monday after the 15th of each month.

Central

Central Chapter met on Monday July 25th at 6pm at Sagebrush Steakhouse in Asheboro with 11 members and four guests in attendance. Attorney Richard Hall spoke to the chapter on Business Succession issues and had an Elder Law Q&A. Next month's meeting on Monday August 22nd at Sagebrush in Asheboro will find NCSA State Director Curt Lee discussing NCSA Legislative Issues and CPA Board Monitoring. Central Chapter meets on the 4th Monday of each month.

Charlotte

Charlotte Chapter met on Monday July 25th at the Captain's Galley Restaurant in Matthews. NCSA Past President & QAR Committee Chair David Hooker presented Financial Statements 101 to the 21 members and 2 guests in attendance. Next month Chapter Vice President George Caesar will discuss Built in Basis with the chapter; the meeting location will be announced. Charlotte Chapter meets on the 4th Monday of each month.

Hickory

The Hickory Chapter meets the last Monday of each month.

Piedmont

The Piedmont Chapter met on Thursday July 28th at Clark's Barbeque in Kernersville. Chapter Secretary Joyce Workman and Chapter Vice President Carol Smith presented the topic: "Cancellation of Debt" to those in attendance. The next meeting will be Thursday August 25th with location and speaker to be announced. Piedmont Chapter meets on the last Thursday of each month.

Raleigh

The Raleigh Chapter met on Tuesday July 26th at Manchester's Grill in Raleigh. President Elect Cheryl Hudson installed the new officers. Erica Frees of Crescent State Bank discussed "The History of Banking" with the nine chapter members and five guests in attendance. The next meeting will be on Tuesday August 23rd at Manchester's Grill, with NCSA Past President and current Raleigh Chapter President Stephen Metelits presenting the topics Circular 230 Revisions and State taxes. Raleigh Chapter meets on the 4th Tuesday of each month.

Sanford

Sanford Chapter meets the 1st Monday after the 15th of each month.

Western

The Western Chapter met on Tuesday July 26th at the Golden Corral located at 2530 Chimney Rock Rd in Hendersonville. NCSA President John Blanton installed the following officers at the meeting: President, John McKinney; Vice President, Carole Owenby; Secretary, Lafawn McKinney; and Treasurer, Rodney Guffey. President Blanton also discussed NCSA and his plans for this year. Details of the next meeting will be announced. Western Chapter meets on the 4th Tuesday of each month.

TELL **THE ACCOUNTANT** WHAT IS HAPPENING IN YOUR CHAPTER.
E-MAIL NEWS TO: jamesupton@rtmc.net OR FAX TO 336-873-7650.

Facebook

Webmaster David Rollins has redone our web site. Visit at ncsa1947.org. He also put us on Facebook at facebook.com/NCSA1947. You should visit both sites.

Committee Chairs

The following committee chairs are appointed for 2011-2012: AP Manual, Gale Champie and Jan Allison; Assistance, Florence Black; Attorneys, Bankers, Accountants, Rhonda Marsh; Audit, David Hooker; Chapter Promotions, Marsha Wheeler; Budget, Lynanne Gray and Denise Hammond; Communications, Stephen Metelits with Dean Gunter, Directory, Stephen Metelits, editor of *The Accountant*, and David Rollins, Web Master; Constitution and By-Laws, Stephen Metelits; Convention, Denise McBride Rollins; EA Coordinator, Robert Pia; Education, JR Lawson with Stephen Metelits arranging the Jennings 1040 Seminar, Sarah McKoy and Ron Powell handling Chapter CPE, Lottie Neal and Ron Powell handling individual CPE, and PTI coordinators Wayne Parker, Jense Creighton, and Denise McBride Rollins; Ethics and Grievances, James Helgreen; Executive Director Review, David Rollins; Historian, Margie Strider; Legislative, Curt Lee; Membership, Jense Creighton; Past Presidents Advisory, Jim Holmes; Practitioners' Forum, Ron Powell; Public Relations, Denise Hammond; QAR, David Hooker; Resolutions, Paula Brown; and Steering, Curt Lee.

Annual Privilege License

Activity Review, NC State Board of CPA Examiners

Are you required to purchase an annual privilege license? According to state law, accounting is one of the professions that require us to purchase a \$50 license for owners, managers, and partners who practice accounting and a \$12.50 license for each person who provides accounting services.

Accounting services include, but are not limited to, audits, reviews, compilations, financial statements, agreed-upon procedures, tax reports, professional services or assistance relating to accounting procedures and systems, tax consulting, and management advisory services.

A privilege license is issued on an annual basis as a personal privilege license; the license is issued in the name of the individual with the individual's Social Security Number. A privilege license is not issued in the name of a firm or corporation.

The privilege license must be obtained from the NC Department of Revenue prior to engaging in business. It is unlawful to engage in business without obtaining a required privilege license.

Jennings 1040 Tax Seminar

Many of you learned a lot at the Jennings Compilation and Review seminar last June. It covered the latest in tax basis accounting for small businesses. For those of you that missed it, it was a great class in an excellent facility.

For the third year, NCSA is sponsoring the best 1040 class. Again, it will be at the Embassy Suites in Cary. Call the hotel for reservations at (919) 677-1840. There are a limited number of suites (it is a suite hotel) available. For those who stay at the hotel, a breakfast and a manager's reception are included each day.

It is easy to enroll in the seminar at www.ncsa1947.org/payments.html. The brochure is available at the end of each month's issue of *The Accountant* and is available on our web site. If you enroll before August 31, the member fee is \$325; the non-member fee is \$395. After that date the fees go up to \$350 for members and \$420 for others. NSA members also get the member rate. The price includes lunch both days.

The class gives 16 hours of CPE and does **not** include ethics. However, if you take the class, you get a code that will let you download an ethics class **free** for two more hours of CPE. You get 18 hours of CPE for the price of 16. And lunch both days. What a bargain.

High-Low *Per Diem*

Announcement 2011-42 advises that the IRS intends to discontinue authorizing the high-low *per diem* method for substantiating lodging, meal, and incidental expenses incurred in travel away from home. The IRS plans to publish a revenue procedure providing the general rules and procedures for substantiating these expenses (omitting the high-low substantiation method) and a notice providing the special transportation rate. The IRS plans to discontinue publishing the *per diem* revenue procedure annually but will publish modifications as required.

IRS Enforces New PTIN Rules

As part of its new oversight program of the nation's tax return preparation industry, the IRS announced it is sending letters to approximately 100,000 tax return preparers who prepared returns in 2011 but failed to follow new requirements.

Starting July 7, the IRS began sending letters to about 100,000 tax return preparers who either used outdated PTINs or used Social Security Numbers as identifying numbers on returns this filing season. The letters explain the new oversight program, inform preparers how to register for the new PTIN, or renew an old PTIN, and where to get assistance.

Some unscrupulous preparers may attempt to elude the new oversight program by not signing returns. Taxpayers never should use tax return preparers who refuse to sign returns and enter PTINs.

In an effort to identify "ghost preparers," the IRS later this year also will send letters to taxpayers who appear to have had assistance with their returns but lack preparer signatures. The letter will inform taxpayers how to file a complaint against preparers who fail to sign returns and explain how to choose legitimate preparers. The goal of the letters is to protect taxpayers by ensuring that all federal tax return preparers are registered with the IRS and sign tax returns they prepare and use an identifying number when required to do so.

NC Tax Refunds

Many people have not yet received their state tax refund. David Hooker looked into it and reports:

- ◆ On line, the NC DOR gave a telephone number to call. When I called, I was transferred four times; each time they said there was a problem, and I had to talk to a supervisor. Finally, they gave me to an auditor.
- ◆ He said there had been a computer glitch and a number of returns got caught in it. These returns cannot be released until the tax payer calls. Somehow, they don't know who is caught in there. When you call, they can check, see, and release the return.

Wait no longer if you have not got your NC refund. The only way to get the refund is to call and ask.

Help for Small Businesses

The NC Department of Revenue and the Small Business Commission Office are launching a program that aims to help small businesses recover from certain tax liability issues they may have suffered as a result of the current economic downturn. The Small Business Taxpayer Recovery Program will offer penalty and fee waivers as well as payment plans to companies that have fallen behind on sales, withholding, and other trust taxes.

Businesses with 200 or fewer employees qualify for the program and must agree to use the counseling services of the Small Business and Technology Development Center (SBTDC) or the NC Small Business Center Network (SBCN). For more than 25 years, the SBTDC and SBCN have helped thousands of owners improve their businesses. The SBTDC, a business advisory service of the UNC system, provides personalized management counseling designed to help small and midsized businesses with strategy, financing, marketing, and performance improvement. The SBCN, operated through the NC Community College System, provides potential and current small business owners with free business counseling services, small business start-up and management training, and resource and referral services.

Small businesses that complete the required counseling and file and pay all outstanding taxes are eligible for longer-term repayment plans than normal. In addition, all penalties and collection fees may be waived. Fees and penalties may be reinstated if program participants fail to file or pay future taxes on time.

Payroll Trust Fund Recovery Penalty

In a July memorandum sent to Collection and Appeals, the IRS provides interim guidance concerning IRC § 6672 and its application to Trust Fund Recovery Penalty (TFRP) investigations in cases involving third-party payer arrangements.

Employers may designate a third party who is not the employer to take over some or all of the employer's federal employment tax withholding, reporting, and payment responsibilities and obligations. The employer becomes the "client" of the third party.

Some common third-party arrangements include Payroll Service Provider (PSP) and Professional Employer Organization (PEO) commonly referred to as employee leasing companies.

Under § 6672, the TFRP may be recommended against any person required to collect, account for, and pay over taxes held in trust (a responsible person) who willfully fails to perform any of these activities. Each recommendation for assertion of the TFRP against a third-party payer must stand on its own merits based on the facts the revenue officer discovers during the TFRP investigation regarding "responsibility" and "willfulness."

Other Jennings Classes

Bob Jennings offers a great many classes in the form of live web casts to DVDs. They cover a wide range of accounting, tax, and technical topics. You can see the list of classes and get discounts on them by going to our web site at nca1947.org and clicking on Helpful Links. There you'll see the Jennings link.

Any class you order in this manner gets you a discounted price of between 10% and 15% less than the catalog price. The NCSA also gets a few dollars when you sign up for a class through our web site.

Sales & Use Tax

Effective July 1, the general state tax rate applicable to sales and purchases of tangible personal property, certain digital property, and certain services is 4.75%. In most counties, the state and local tax rate will be 6.75%.

The gross receipts derived from the lease or rental of tangible personal property or certain digital property billed on or after July 1 are subject to the 4.75% state tax rate notwithstanding that the lease agreement may have been entered into prior to July 1. These receipts are subject to the applicable local rate in effect as of October 1, 2009, if the lease agreement was entered into prior to that date. Receipts for lease agreements entered into after that date are subject to the applicable local rate in effect at the time of the lease.

All construction materials purchased by contractors or subcontractors on or after July 1 to fulfill a lump-sum or unit-price contract are subject to the 4.75% state tax rate. The local rate of tax is not affected by the decrease of the state tax rate.

An accommodation is defined as a hotel room, a motel room, a residence, a cottage, or similar lodging facility for occupancy by an individual. The gross receipts derived from the rental of an accommodation are subject to the 4.75% state rate of tax and applicable local tax rate.

NCSA Schedule of Events

2011

August 17-19—**NSA Convention**—Anchorage, Alaska

September 30-October 1—**District IV**

October 21—**Practitioners' Forum**—Grandover, Greensboro—
9 am-3:30 pm

November 2—**Board of Directors Meeting**—
Embassy Suites, Cary—4:15 pm

November 2-3—**Jennings 1040 Seminar**—
Embassy Suites, Cary—8 am-4 pm

November 10-11—**PTI**—Sheraton Four Seasons, Greensboro

November 16-17—**PTI**—Doubletree Airport, Charlotte

November 17-18—**PTI**—Ocean Reef, Myrtle Beach, SC

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NCSA Logo Shirts

Sport Shirts

100% Cotton Short Sleeve Sport Shirts

7 ounce, 100% ring spun combed cotton. Double-needle stitching throughout. Flat knit collar and cuffs. Horn-tone buttons. Locker patch. Side vents.

100% Polyester Short Sleeve Sport Shirts

6.8 ounce 100% spun polyester. Flat knit collar. 3-button placket with dyed-to-match buttons. Open hem sleeves. Side vents.

65/35 Poly/Cotton Blend Short Sleeve Sport Shirts

5 ounce, 65/35 poly/cotton pique. Flat knot collar and cuffs. Metal buttons with dyed-to-match plastic rims. Double-needle armhole seams and hem. Side vents.

65/35 Poly/Cotton Blend Long Sleeve Sport Shirts

Regular Shirts

4.5 ounce 55/45 cotton/poly. Button-down collar. Dyed-to-match buttons. Patch pocket. Back box pleat. Ladies styles are open collar & no pocket.

Suggested Donation

100% cotton short sleeve sport shirt	\$40
100% polyester short sleeve sport shirt	\$40
65/35 poly/cotton short sleeve sport shirt	\$35
65/35 poly/cotton long sleeve sport shirt	\$42
Long sleeve regular buttoned shirt	\$42
Short sleeve regular buttoned shirt	\$42

Sizes XS - XL standard.

Add \$2 for sizes 2XL-3XL, 2XLT-3XLT & XXL.

\$4 for sizes: 4XLT, 4XL-6XL & Plus 1X.

\$6 for sizes 7XL-10XL & Plus 2X

Add \$7 for Tall Add \$3 for Pocket (Sport Shirts)

Colors available: **White**, Red, Burgundy, Royal Blue, **Navy Blue**, Dark Green, **Black**
Some colors may not be available in certain styles and/or sizes. Bold are avail. in all styles.

Youth sizes also available. Other colors may be available. -- please email Larry Grossman (LGrossman@Reliable-Accounting.com) for availability.

NCSA Logo Shirts Order Form

Description	Pocket?	Men's vs Ladies	Size	Color	Price	Qty	Total
	<input type="checkbox"/>						
	<input type="checkbox"/>						
	<input type="checkbox"/>						
	<input type="checkbox"/>						
	<input type="checkbox"/>						

Name: _____

Address: _____

City, State ZIP: _____

Phone: _____

Email: _____

Please make checks out to: **Raleigh Chapter NCSA**

Mail to:

Raleigh Chapter NCSA
 c/o Bob Pia
 3900 Barrett Dr. Ste. 301-G
 Raleigh, NC 27609

Practitioner's Forum Your Key to Improvement

The Practitioner's Forum is your opportunity to learn about the Internal Revenue Service (IRS), NC Department of Revenue (NC DOR), and the Employment Security Commission (ESC) processes and have a direct input on improving them. Over the last 14 years NCSA has made recommendations that have become reality. For the past years the event has been co-sponsored by the NC Society of Enrolled Agents. By the combined meeting each year we continue to make the tax process better for the IRS, NC DOR, ESC, ourselves, and the public we serve. The Success Stories panel shows some recommendations NCSA facilitated to improve the process.

Tax season will be here before you know it. Take time now to recommend improvements!

Success Stories

- *Automatic 6-month extension for Federal Returns*
- *Third party designee on tax returns and forms*
- *E-Services to include TIN matching, POA submission, verification of POA on file*
- *Practitioner Identification Number*
- *Practitioner's Priority Line*
- *Streamlined notice process*
- *Under Review—Quick access to estimated tax payments*



www.ncsa1947.org



www.ncseaonline.org

Sponsored by
North Carolina Society of Accountants, Inc.
and the
North Carolina Society of Enrolled Agents

Register by October 10, 2011
Phone: 866-755-NCSA (6272)
Fax: 828-695-2522
Email: candacecansler@bellsouth.net



Your input to
Internal Revenue Service,
NC Department of Revenue
And
NC Employment Security
Commission

Sponsored by
North Carolina Society of Accountants, Inc.
and the
North Carolina Society of Enrolled Agents



2011 Practitioner's Forum
October 21, 2011

9:00 am to 3:30 pm

Grandover Resort

Greensboro, NC

NSA / NCSA / NCSEA Member \$55

Non-Members \$70

4 hours of CPE

Practitioner's Forum Committee

Contact: James Holmes
jholmes.acct@yahoo.com
Tel: (336)226-5195 FAX: (336)226-4647



What is your recommendation?

Describe briefly what you feel needs to be improved. Any details you can provide as to why this is needed will help.

Do you have any comments or recommendations for the NC Employment Security Commission?

Describe briefly what you feel would be an improvement. Any details you can provide as to why this is needed will help.

What other e-Services would you like to see?

E-Services has been a great way to receive and provide information to the IRS. Describe new features you would like to see.

Do you have any comments or recommendations for the NC Department of Revenue?

Describe briefly what you feel would be an improvement. Any details you can provide as to why this is needed will help.

Practitioner's Forum Committee

Please provide your input on how to improve this meeting and our relations with the Internal Revenue Service & North Carolina Department of Revenue. Thank You!

Do you feel the IRS is easier to work with in resolving issues?

- Yes
- Sometimes
- No

Are you a member of a professional tax preparer or accounting group?

- Yes, name?
- No
- More information about NCSA?
- More information about NCSEA?

Is the IRS e-service better serving your needs?

- Yes
- Sometimes
- No

Have you ever attended NCSA / NCSEA Practitioner's Forum?

- Yes
- No
- Send me information

Name _____

Billing Address _____

City _____ State _____ Zip _____

Phone _____

Email _____

Method of Payment:

Check # _____ Make checks payable to NCSA and return with this registration brochure to:

Post Office Box 1126, Conover, NC 28613

Or for your convenience credit cards are accepted (*indicate your preference below*)

Visa _____ MC _____ AE _____

Credit Card _____

Exp. Date _____ 3 digit code _____

Signature

Limited Seating: Register by **October 10, 2011**

Phone: 866-755-NCSA (6272) Fax: 828-695-2522

Email: candacecansler@bellsouth.net

Please indicate by checking the appropriate box below:

Credentials you currently hold EA ABA ATA ATP ARA
Other: please specify _____

Embassy Suites

The award-winning Embassy Suites RDU is the Triangle's only all-suite convention hotel. It is set in a serene woods.

Every one of the 273 spacious 2-room suites includes a bedroom with a king size or two double beds and a separate living room with a sofa bed, armchair, well lit dining/work table. Other amenities include wet bar, refrigerator, microwave, coffeemaker, iron with board, hair dryer, two telephones with voicemail, high-speed Internet, and two televisions.

Mornings start with a complimentary cooked-to-order breakfast in the lush, open-air atrium. And, when the day is done, the nightly Manager's Reception has beverages and *hors d'oeuvres*.

There is a restaurant and lounge in the hotel. There is tennis, an activity court with basketball and volleyball as well as the latest exercise equipment in the fitness center. Relax in the indoor pool accompanied with a whirlpool and sauna.

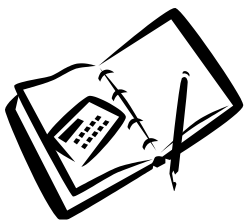
18 HOURS CPE for 16 HOUR PRICE

Jennings Advisory Group, LLC, is registered with NASBA as a sponsor of continuing professional education on the National Registry of CPE sponsors. This includes the 1040 Tax in Depth Seminar and the Ethics class.

The class gives 16 hours of CPE and does **not** include ethics. If you take the class, you get a code that will let you download an ethics class **free** for two more hours of CPE.

WHAT TO WEAR

...Dress warmly in layers as the room may be cool.



1040 Tax in Depth Seminar

November 2

7:30 am-8:00 am Registration

8:00 am-4:00 pm Class/Lunch included

November 3

8:00 am-4:00 pm Class/Lunch included

Prerequisites

2-4 years tax preparation experience

Course level

Intermediate

Objective: Upon completion of this course, the student should be able to list the major tax changes affecting federal individual tax returns for the current year and should be able to complete most individual income tax returns.

Description: "America's best CPE class." Take the absolute best 900 page, practitioner oriented manual, add in a free electronic version with free tax research, powerful Power Point presentations of tax changes up to the day before the seminar, add in expert, energetic speakers, and you will see why over 25 states have changed to Jennings Seminars. They offer more in-depth coverage of the latest changes than anyone else, and audiences absolutely love it.

For additional information or questions contact:

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North Carolina Society of Accountants, Inc.

1040 Tax in Depth Seminar



EMBASSY SUITES
HOTELS®

November 2-3, 2011

Embassy Suites RDU
201 Harrison Oaks Blvd.
Cary, North Carolina 27513
Telephone:
(919)677-1840

1040 Tax in Depth Seminar

PLEASE PRINT LEGIBLY TO AVOID ERRORS AND DELAYS ON-SITE

Name (To appear on Badge) _____

Street Address _____

Address should be the billing address of your credit card, if you decide to pay by credit card.

City/State/ZIP _____

Phone _____ Fax _____

E-mail _____

Registration Fees*	# Attending	Early Bird		Total
		Registration (Prior to August 31st)	Registration (after August 31st)	
Members	_____	\$325	\$350.00	_____
Non Members	_____	\$395	\$420.00	_____
Total Amount being submitted				\$ _____

TOTAL FEES BEING SUBMITTED WITH THIS REGISTRATION FORM

Amount \$ _____

Methods of Payment: _____ Register online at www.ncsa1947.org (return this form to NCSA)

Check # _____ Make Checks payable to NCSA and return with this registration brochure to:

Post Office Box 1126, Conover, NC 28613

Or for your convenience credit cards are accepted (indicate your preference below)

Visa _____ MC _____ AE _____ Exp. Date _____

Credit Card # _____

3 digit code on the back or credit card: _____

Signature _____

***Cancellation Policy:** Registration fees are non-refundable after September 30th. Refunds approved by the NCSA Board prior to September 30th are subject to a \$50 service charge.

The Best 1040 Class Jennings Advisory Group

November 2-3, 2011

Sponsored by the
North Carolina Society of Accountants

Bob Jennings runs the best classes in the country. See his biography below.

The classroom facilities at the Embassy Suites are excellent. Classes begin at 8 each morning and run until 4 each afternoon.

The cost for registration is \$325 for members and \$395 for non-members before August 31. Lunch and breaks are included.

A number of rooms at the hotel have been set aside at \$119 a night for single or double occupancy. Call the hotel directly for a room reservation.

Instructors

Jennings seminars are exciting and interesting--no one falls asleep at these lively, entertaining, practical seminars. A hyperlinked manual, written by the top experts in the field *who actually practice public accounting*, are part of the material you get with the class.

Bob Jennings, CPA, EA, CFP, CITP, will teach the first day of the class. He is nationally renowned as one of the most entertaining and informative speakers in the country. Bob has spoken to over 150,000 professionals in the last 16 years in his humorous, energetic, and down-to-earth style. Bob also is a very actively practicing CPA in his firm in Indiana. You get practical insight into practical issues.

Bill Leonard CPA, CFFA, is licensed in Massachusetts, Rhode Island, and Singapore. He employs 16 multi-lingual professionals that focus on meeting the needs of small businesses, individuals, and fiduciaries. He has been in practice since 1981. He is the newest member of the Jennings team and has over 20 years of college and seminar teaching experience.