



# IAPA TODAY

The Newsletter for Idaho's Accounting & Tax Professionals

Volume 6 Issue 2 July 2006

[www.iapacct.com](http://www.iapacct.com)

## A Lot is Happening at NSA

by District IX Governor Rex Cruse, EA, ABA, ATA

Summer is here and some of you have already had your state conventions and others will be later, some even after the NSA Convention in August. I hope many of you have registered for NSA's Convention in Providence so District IX will be well represented. If anyone hasn't registered and would like to attend please call the hotel right away to see about the availability of a room and get your registration in as soon as possible. I hope to see many of you in Providence.

The Right to Practice Committee has been really busy this year with many of the issues being tax, not accounting related. Various committees, leadership and staff have put in many hours monitoring, scheduling, attending meetings, research and document preparation. "To illustrate the scope of NSA's activities in this area, committee chairs, other volunteers, and staff have met with at least 19 Senators and six Congressmen (or their staff), the House Oversight Committee and other officials and several of those contacts have occurred more than once. We have participated in, testified when possible, and submitted written testimony or position papers at all public meeting of the IRS and made any number of personal contacts."

Senate Bill 832, the tax prepared registration bill, as it

now stands would have a significant impact on the profession and the Internal Revenue Service and implementation, if possible, would be extremely costly. NSA supports the concept of registration and accountability, and even testing of tax preparers, however believes the bill should provide recognition of tax practitioners who have already demonstrated professional competence and commitment to life-long learning either by earning credentials offered by a nationally recognized credentialing body, by being licensed by a state accountancy board, or by being licensed to prepare tax returns by an agency established under state law (such as is the case in Oregon and California).

The State Regulation and Oversight Committee has recently completed a revision, update and expansion of the *Synopsis of State Accountancy Laws* and the new version is now available on the NSA website.

The Board of Governors will recommend to the NSA House of Delegates that the National Legislative Policy adopted in 1986 be retired. This document is now 20 years old and, while many of the guidelines are still relevant to our legislative activity, many are not. The legislative environment in which we operate has changed dramatically in the last few years. There are emerging issues that are not adequately addressed in that policy and it requires updating.

The Accounting Standards Committee has finished the last housekeeping work on the Tax Accounting Guidelines for Small Business (TAGSB) and it is now available on the NSA website. TAGSB is for those practitioners who are not directly regulated by their State Board of Accountancy and is an alternative financial statement presentation to GAAP. There will be a segment in the CPE sessions at the National Convention on TAGSB, so if you want to know more about it, plan on attending the convention.

The next Leadership Networking Conference will follow the same format as last year and will be held November 3-5,

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## New officers elected to lead IAPA

Mail-in ballots were counted by the IAPA members at large who were present during the June 16, 2006, meeting of the IAPA Board of Directors. Officers for the 2006/2007 fiscal year are:

- \* President Brian Haderlie, CPA, Rexburg
- \* First Vice President Lee Grigg, ABA, Nampa
- \* Sec. Vice President LaFonda Merrick, ABA/ATP/CSA, Nampa
- \* Secretary/Treasurer Joan Jagels, CPA, Twin Falls
- \* District I Director Natalie Carlson, Post Falls
- \* District II Director Michael Chakarun, MBA, CPA, New Meadows
- \* District III Director Gary Teuscher, CPA, Montpelier

Terry Bayless, CPA, Meridian, will serve on the board this year as the Immediate Past President. Kendal Egbert finishes out his term this summer as NSA State Director. All officers were present for the board meeting and attended the Northwest Annual Convention with the OAI and the WAA at Templin's Resort in Post Falls.

Currently the board is looking for a member who is interested in sitting on the Idaho State Board of Accountancy's Continuing Education Committee. The candidate must be licensed and have a willingness to serve. Actual time commitment is short—the committee meets once a year in Boise. If interested, please give Barb at call at 888-208-4272.

## Practitioner Liaison Minutes Available

Call the IAPA office if you'd like a copy of the minutes of the June 6, 2006, liaison meeting. IAPA member **Jerry Croce**, EA, of Bellevue, was a guest speaker, and Second VP **LaFonda Merrick** represented the IAPA. 1-888-208-4272.

*"IAPA Today;" is the official publication of the Idaho Association of Public Accountants. Editor: Barbara Neiwert, P.O. Box 1106, Hailey, Idaho 83333, toll free 1-888-208-4272. Opinions expressed herein are those of the individual writer and not necessarily those of the Association or editor. Advancement of the profession of public accountancy is the principal aim of the publication.*

### **BOARD OF DIRECTORS:**

**President: Brian Haderlie, CPA, Rexburg;**  
**1st Vice President: Lee Grigg, ABA, Nampa;**  
**2nd Vice President: LaFonda Merrick, ABA, Nampa;**  
**Secretary-Treasurer: Joan Jagels, CPA, Twin Falls;**  
**Past President: Terry Bayless, CPA, Meridian;**  
**District I Director: Natalie Carlson, Post Falls;**  
**District II Director: Mike Chakarun, MBA, CPA, New Meadows;**  
**District III Director: Gary Teuscher, CPA, Montpelier;**  
**State Director NSA: Kendal Egbert, LPA, Twin Falls;**  
**ISBA Representative: Bette Jo Berryman, LPA, Meridian;**  
**Executive Director & Editor: Barbara Neiwert, Hailey.**  
**CHANGE OF ADDRESS: Please notify the editor of any change of address, phone number or email.**

*(Continued from page 1)*

2006, in Milwaukee, Wisconsin and will be combined with the Legislative Strategy Conference. The Conference held last October in Denver was completely redesigned and was probably the best one we have had.

The National Accounting and Tax Symposia featuring nationally-known speakers and timely topics will be held September 25-26, 2006, in Las Vegas, Nevada and November 13-14, 2006, in Orlando, Florida.

Just a reminder, if District IX is to meet District VIII Governor, Jim Nolen's "Challenge" we need to have each of the State Societies (ASO's) donate \$1,000 to the "Circle of Support" in addition to any restricted scholarship funds they wish to contribute or have NSA administer for them.

At the Spring Board Meeting, the following individuals announced their candidacy for NSA Office:

- President Robert H. Fukuhara, Jr. (HI)
- First Vice-President Andrew T. Morehead (CO)

- Second Vice-President James H. Nolen (OK)
- Secretary-Treasurer Donny J. Woods (AR), *re-election*
- Governor, District II Robert H. Sommer (NJ), *re-election*
- Governor, District IV Martha Bell (FL)
- Governor, District VI Charles O. Jones (AL), *re-election*
- Governor, District VIII R. Deane Wymer (OK)
- Governor, District X Norma Nick Taylor (CA), *re-election*

**I just returned from the 2006 Northwest Annual Convention of Idaho, Oregon and Washington, in Post Falls, ID and want to congratulate each of those associations for putting on a wonderful Annual Convention. Keep up the good work!**

I look forward to seeing many of you in Providence.

## Scholarship recipients announced

The Scholarship Committee, which is assigned the arduous task of sifting through the many qualified applications in order to find the top candidates to award funding, have announced the top scholars for the 2006/2007 school year. This year, thanks to your generous support, the committee has awarded four \$1,000 scholarships. They go to:

- ★ **Stephen Courtright**, Rexburg, BYU Idaho
- ★ **Kara Leininger**, Jerome, Boise State University
- ★ **Matthew Jason Somero**, Twin Falls, Boise State University
- ★ **Carolina Townsend**, Moscow, University of Idaho

The IAPA also sponsored a \$1,000 scholarship administered through the National Society of Accountants. This year's recipient of the 2006 NSA Scholarship is **Kelly McFarland** of

Coeur d'Alene for attendance at the University of Idaho.

Thanks to these IAPA members for their contributions to the Scholarship Foundation which makes this support possible. It is never too late to contribute—just call the IAPA office at 1-888-208-4272 to ask how you can help a promising student..

A HUGE THANKS goes to:

- \* **Bill Allen**, LPA, Salmon
- \* **Terry Bayless**, CPA, Meridian
- \* **Andrea Beckett**, CPA, Moscow
- \* **Jerry Berggren**, CPA, Boise
- \* **Bette Jo Berryman**, LPA, Meridian
- \* **John Blankenship**, EA, Lewiston
- \* **Charles Bloodgood**, Salmon
- \* **Roxanne Bunker**, CPA, Pocatello
- \* **Natalie Carlson**, Post Falls
- \* **Wilma Christensen**, EA, ATP, ABA, Harrison
- \* **Kate Coiner**, CPA, Twin Falls
- \* **Mike Dailey**, EA, Jackson, WY

- \* **Kendal Egbert**, LPA, Twin Falls
- \* **Craig Evans**, Montpelier
- \* **Pamela Geile**, Meridian
- \* **Daniel Goodson**, LPA, Pinehurst
- \* **Brian Haderlie**, CPA, Rexburg
- \* **Donn Herrick**, CPA, Ontario, OR
- \* **Lawrence Isom**, EA, ABA, CFP, Wilder
- \* **Joan Jagels**, CPA, Twin Falls
- \* **Gary Kershaw**, Pocatello
- \* **Jan Luckock**, EA, Twin Falls
- \* **LaFonda Merrick**, ABA, ATP, CSA, Nampa
- \* **Roxanna Michalski**, EA, Spirit Lake
- \* **Janet Neel**, CPA, Twin Falls
- \* **Reisse Perin**, CPA, Boise
- \* **Dorothy Ann Snowball**, CPA, Boise
- \* **Larry Stewart**, LPA, Nampa
- \* **Gary Teuscher**, CPA, Montpelier
- \* **Deborah Youngwirth**, Bonners Ferry
- \* **Terri Zurcher**, EA, Middleton

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Prices need to be boosted. If prices cannot be boosted, then managers need to assess why. Maybe it is the market. More often, the company is not meeting the needs of clients and the marketplace.

The idea is simple- help your clients look at financial statements, understand what is going on, and make a plan to get better results. Here are some guidelines:

- \* Sit down with clients once per quarter and go over their financial condition with them. Bring the financial statements of the client and bring some written analysis to help them understand their statements in plain language (Don't throw a bunch

of financial numbers at them that they will never understand). There are excellent technologies available that take hard-to-understand numbers and convert them into easy-to-understand plain language.

- \* Be sure to set the right tone in these meetings. Don't talk down to clients. Ask questions. Listen carefully. Go over the numbers carefully. Try to look at the important numbers- the key performance indicators.
- \* Put all the numbers into practice and action. Make a plan. Financial numbers come alive when they are understood **and acted upon**. Give the owner some simple things that he/she can do to improve performance.

By providing useful analysis, an accounting professional can become a confidant to the business owner and can help the business owner with tangible things to become successful. Accountants are more than compliance professionals; they are in a unique position to build a solid relationship with people who need friends and who need great information.

*Brian Hamilton is co-founder and CEO of Sageworks and ProfitCents. In addition to many entrepreneurial ventures, he has been published in numerous journals and periodicals on finance-related articles.*

## Give clients what they don't know they need

by Brian Hamilton, MBA, CEO, ProfitCents

When you go out to dinner, you are usually hungry. When you buy water, you are thirsty. When you buy a winter jacket, you want to stay warm. In these individual cases, the value exchange between buyer and seller is clear and there is a definite need and solution set.

In accounting, less certain is that we are giving clients what they need. Sometimes, we don't know what they need, which is born of the fact that we either don't ask them or they don't tell us. Clients are sometimes intimidated by their accountants or by accounting and sometimes clients don't quite know where their pain points are, at least with respect to accounting and finance. By the time the pain points become obvious (i.e. a client runs out of cash), it is too late.

Often, clients don't know enough about our knowledge pool to tap into what we might provide and what they need. Let's examine two broad challenges that people face each day in running a business:

1. They typically have at least some sense of isolation or separateness that comes from being on their own. It is lonely running a business for many reasons that reach beyond the scope of this article. For most of our lives starting from grade school, we are conditioned to be part of a structure or a group. I believe that the largest deterrent to starting business is the sense of fright that comes from the realization of staring at detachment.
2. They need good advice and information to help them run their businesses. Many businesses suffer from a lack of adequate information and advice. The reason that businesspeople need advice is that they are not competent in all the operating areas of a business.

As accounting professionals, wouldn't it be nice to intersect the things that we are very good at with the highest and most acute needs of the client? The best professionals can combine "1" and "2" above by reaching out to clients and helping them by giving them appropriate advice and information. So, how can we intersect what we know with the needs that clients have? The accountant needs to hold a line between trying to help out without moving too far into areas at which they are uncomfortable.

People who run businesses are typically very good at either selling or getting products and services delivered well. In the food chain of needs, selling products is probably the highest need. Entrepreneurs are not very good at making financial decisions. In fact, they are usually terrible at finance and have no interest in it. What does this mean? It means that they typically ignore finance and accounting.

As a result, what happens in companies where the people running them have little financial knowledge? (Please note that we are ignoring "sick" companies, those that have products or services that don't meet market needs, where the companies are doomed to fail sooner or later):

Founders or principals are such good salespeople that they can make up with great sales volume what they miss in financial inefficiency. In general, this scenario is not such a bad outcome. If clients can generate super sales volume where marginal revenue exceeds marginal costs, then good things happen. Did you ever have a client that infuriated you at some inner level because, despite their obvious indifference to finance and accounting, they still do well? In these very rare cases, this dynamic can make you feel unnecessary.

Founders or principals are really super operational people and fairly good salespeople. They can sell pretty well because they know the product really well and because they flat out know how to make things happen and get out great products and services. The need for reasonable financial skills in these cases is lower as well. These companies can do fine even though they may not have great accounting and financial skills. These cases, too, are less than common.

Founders or principals are pretty good salespeople and are pretty good at pushing out good products and services. Yet, these above average skills cannot overcome both the inclination for poor financial management and the lack of interest in it. This is where many businesspeople fail, since most of us are good at some things but not super performers in anything. These types of businesses and people can and do struggle. The people running these businesses need your help.

Most business people can benefit from understanding their financial condition and making better decisions. Why? Because financial numbers tell a story about almost all areas of a business. Your job is to tell the story of a business by helping your customers understand the financial picture of the business. Take a simple case. Suppose a business has a low gross margin that is slipping over time. (Sales less cost of sales/sales)? What are the ONLY possibilities here relevant to the business?:

The company is not controlling inventory or direct costs. Managers need to get unit costs under control. Perhaps direct labor is out-of-line. Perhaps people are not being managed efficiently. Maybe new suppliers are needed.

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## New Program! Gear Up Self-Study Products

You enjoy the terrific speakers from Gear Up at live CPE seminars co-hosted by your association—now for the first time ever, Gear Up offers you special product bundles and discounts, available only to our loyal partner associations! Order your Gear Up self-study and reference products, and affiliated services, using your special association discount code, and you'll not only SAVE, you'll also be earning DONATION dollars for your association with every purchase!

### NEW! Partner Loyalty Program

Under the Partner Loyalty Program, your association qualifies to earn donation revenue by offering Gear Up self-study and reference products, and you can take advantage of special offers available only to PLP association members! Plus, you can earn even more by purchasing your Quickfinder products through your association.

### Self-Study Continuing Education

Our self-study courses have been prepared for you to complete in your own time frame; most courses are available in video and audio formats. The accompanying manuals offer a wealth of critical information, current tax and accounting updates and practical applications—valuable references for your library.

In addition to the tried-and-true topics we offer each year, Gear Up keeps a close eye on the changing federal and state-based CPE needs of tax and accounting professionals. Current topics include: Gear Up 1040, Business Entities, Accounting, Technology, Fraud Detection, QuickBooks®, Practice Management, Estates and Trusts, Farm and Ranch, Auditing Nonprofit Organizations, New York Tax Update, New York Professional Ethics, CalFed (combined California/Federal tax update), California Tax Update, and California Professional Ethics.



### Quickfinder Handbooks

As part of the Partner Loyalty Program, you will be able to earn MORE donation revenue for your association when you purchase your Quickfinder Handbooks this year! You can see more about this tried-and-true product line at [Quickfinder.com](http://Quickfinder.com), and obtain a special order form directly from your association. Use the discount code below when ordering Quickfinder products.

### Affiliated Services

- Personalized websites, fully maintained and updated for you, complete with a monthly newsletter for your clients through Accountant-City (for licensed accountants) or Tax Beacon (for tax professionals).
- Monthly radio talkshow, with your favorite Gear Up speakers keeping you updated on critical tax and financial topics and changes. The Independent Tax Practitioners Network (ITPN) is an online-based radio program for you to listen as you choose—online or on audio CDs mailed to your door.

Gear Up is accredited by the National Association of State Boards of Accountancy (NASBA) as a sponsor of CPE on the National Registry of CPE Sponsors, and registered with NASBA as a Quality Assurance Service (QAS) CPE sponsor. Gear Up is also a registered California Tax Education Council (CTEC) CE Provider. For more CPE information, including complete NASBA disclosure and accreditation information, visit [GearUp.com](http://GearUp.com).

For pricing and complete description of Gear Up courses, as well as Accountant-City | TaxBeacon and ITPN services, please visit: [GearUp.com](http://GearUp.com)



**Idaho Association of  
Public Accountants**  
DISCOUNT CODE: **G580**

Your association receives a donation for each product purchased under this special discount code—and you qualify for special discounts and bundled product offers not available to the public!

### Order Instructions

- Use your discount code (above) when ordering Gear Up self-study and non-seminar products, and be sure to use the code on every order!
- Visit [GearUp.com](http://GearUp.com), or call 800-231-1860 to have a catalog mailed to you. Select the products and services you wish to purchase.
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- 10% discount on annual subscription.
- Set-up fee waived.

#### ITPN Discount

- 20% discount on subscription purchase
- Subscription can consist of online downloads, or monthly or quarterly mailed CD option.

*Note:* The offers above do not include prior purchases. Offers cannot be combined with any other discount or special offer on same products. Live seminars do not qualify for these offers.

\*Specialty topics: any topic other than 1040 or Business Entities. Products must be purchased at the same time.

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*Don't miss the Estates & Trust seminar in September.  
And remember: With IAPA membership you save \$50 per seminar!  
Let the secret out: Invite someone you know to join today.*

**Registration Form**  
**IAPA-Sponsored Gear Up Seminars for 2006**  
*(Circle one or more—One form per attendee)*

**Gear Up Business Entities Seminar - 16 CPE**

**Sept 18-19** **Post Falls**, Red Lion Templin's Resort 773-1611 Early Bird Aug. 25  
**Sept. 28-29** **Twin Falls**, Red Lion Canyon Springs Hotel, 734-5000 Early Bird Sept. 6  
8 a.m. to 4 p.m.

**Gear Up Estates & Trusts Seminar - 8 CPE**

**Sept. 27** **Twin Falls**, Red Lion Canyon Springs Hotel, 734-5000 Early Bird Sept. 6  
8 a.m. to 4 p.m.

**Gear Up Individual 1040 Tax Seminar - 16 CPE**

**Oct. 26-27** **Idaho Falls**, Shilo Inn, 523-0088 Early Bird Oct. 4  
**Nov. 2-3** **Boise**, DoubleTree Riverside, 344-1871 Early Bird Oct. 11  
8:30 a.m. to 5 p.m.

**Seminar Registration Fees:**

*1040 & Business Entities: \$300 IAPA Members & Employees; \$350 Non-members  
Estates & Trusts: \$150 IAPA Members & Employees; \$200 Non-members*



**Payments postmarked or received after Early Bird Deadlines: Add \$25 additional.**

**Common Seminar Registration:**

Circle the seminar above that you would like to attend.

*For those who may have a tendency to get "chilled," a sweater and/or light coat is advisable during the seminars.*

Name \_\_\_\_\_ License \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Phone \_\_\_\_\_ Email \_\_\_\_\_  
Mail to:  
**IAPA**  
PO Box 1106, Hailey, ID 83333  
or  
Fax (208)788-9530  
Questions? 1-888-208-IAPA

Optional:    
Card# \_\_\_\_\_  
Expiration Date \_\_\_\_\_  
Cardholder's Name \_\_\_\_\_  
Signature \_\_\_\_\_  
Mail Address for Card Statements:  
\_\_\_\_\_

## Bits 'n Pieces

### New Members Welcomed!

We are glad to have these new and returning members in the ranks of the IAPA. Please welcome:

- **Jennifer Brandenburger, CPA, Sandpoint**
- **William Dougherty, CPA, Post Falls**
- **Court Koep, CPA, Coeur d'Alene**
- **Emily Merrick, Nampa**
- **Brian Tenney, CPA, Post Falls**

### Retiring Members

We have received notice that two IAPA members have taken down their shingles and are joining the ranks of the Retired. We will miss **Bart Conlin, CPA**, of Soda Springs and **Karen Andreasen, EA**, of Nampa. Enjoy!

### In Passing

We regret to report the passing of IAPA member Michael Cossairt, EA, Caldwell, on April 27, 2006, from complications of a cerebral aneurysm. He had recently sold his tax preparation and planning business in anticipation of retirement. Our sincerest condolences to his family, friends and co-workers.



### More IAPA Savings

## G580

G580 is the code to use when ordering any products from Gear Up/Thomson/PPC.

This association discount will provide you with a 10-20 percent savings on all the QuickFinder handbooks, self-study courses, products, Accountant City, and Independent Tax Practitioners Network. **You must order by phone or fax** to receive the discounts.

Not only will you net the discount, but the IAPA will receive a donation for each transaction! Thanks to all of you who ordered with the **G580** this past year.

### Web site under construction

Good news! Since summertime is typical construction season, we are re-vamping the IAPA Web site. The site will soon be redesigned to be 'the' place for the public to locate an accounting professional. It will also be your definitive source for the latest news and updates on seminars, board meetings, and items of interest.

The major change you will notice when we go full speed ahead with the new design, is the ability to sign up for our seminars with online registration! With weekly news items and links to your most utilized Web sites, you'll want **www.iapacct.com** as your Home Page for Internet browsing.

We'll be sending an email notice out to everyone once we're up and running. All feedback on the new site will be appreciated!

### Check Out IAPA Career Center

Explore the benefits of the Idaho Association of Public Accountants Career Center today! As part of the leading accounting and finance career center network, members of the IAPA have access to an exclusive network of more than 1 MILLION industry professionals nationwide. Job seekers can post their resumes and search jobs for free. Employers can post jobs and search resumes at discounted member rates. Get started today! <http://iapa.careerbank.com>

### LPAs are numbered

There are currently only 32 **active** Licensed Public Accountants in Idaho, while 2,409 active Certified Public Accountants are registered with the State Board of Accountancy.

## Upcoming IAPA Courses

### **-2006- 1-888-208-IAPA**

Sept. 18-19	<b>Gear Up Business Entities</b> , Post Falls
Sept. 27	<b>Gear Up Estates &amp; Trusts Seminar</b> Twin Falls
Sept. 27	<b>Board Mtg</b> , 4:30 pm Red Lion Canyon Springs, Twin Falls
Sept. 28-29	<b>Gear Up Business Entities</b> , Twin Falls
Oct. 26-27	<b>Gear Up 1040</b> Idaho Falls
Nov. 2-3	<b>Gear Up 1040</b> Boise

### IRS Tax Forums

June 27-29	Anaheim, CA
July 11-13	Chicago, IL
July 25-27	Atlanta, GA
Aug. 1-3	Orlando, FL
Aug. 22-24	Las Vegas, NV
Aug. 29-31	New York, NY
Visit <a href="http://www.taxforuminfo.com">www.taxforuminfo.com</a>	

### NSA Serving Aging America Level 1 East Coast

Atlantic City, New Jersey  
October 30-31, 2006

### NSA Annual Meeting

August 17-19, 2006  
Providence, RI

### National Accounting & Tax Symposiums 2006

Las Vegas, NV  
September 25-26, 2006  
Orlando, FL  
November 13-14, 2006

### AFTPNJ/NSA National Tax Update

December 4-5, 2006  
Atlantic City, NJ

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Public Accountants**

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**Fall CPE!**

*Invite a peer to become an IAPA member!*

*IAPA Member Benefit*

If you are an IAPA member and attend seminars in Washington, Oregon or Montana, that state's member rates should apply for your registration. IAPA does not issue membership numbers, but on the registrations just indicate you are an IAPA member to receive reduced rates!

Tell your associates this is another of the great benefits of belonging to the IAPA. Our annual dues of \$75 have held steady for as long as any of us can remember! But the benefits exceed the price.

We currently have 197 members. With your help, we are certain to exceed the 200 mark this year! Contact Executive Director **Barb Neiwert** or any board member for information on how another public accountant can join IAPA.