

# IAPA TODAY



The Newsletter for Idaho's Accounting & Tax Professionals

Volume 15 Issue 1 July 2015

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PROVIDER

## *Message from the President 2015: Reisse L. Perin, CPA*

We just completed our fiscal year ending May 31, 2015. We currently have over 150 members of the IAPA. 200 members for dues and CPE would be great; bring your friends.

The annual IAPA convention was held in June in Worley, ID, at the Coeur d'Alene Resort and Casino. The Oregon Association of Independent Accountants joined us once again. It is a great facility located in a beautiful area where I grew up.

Over 50 ballots chose me to be your President for this fiscal year. Thank you for your support. We have CPE lined up with Gear Up in Post Falls, Idaho Falls, Twin Falls, and Boise this fall. We hope to have full classes to support the effort of providing high quality, conveniently located CPE for you the members. Idaho is a big state to cover for our Executive Director Barbara Neiwert.

The IAPA organization is small, having only about 150 dues paying members. Our financial challenges are growing. We have been struggling for a number of years to reduce the excess of expenses over revenues without success. We are spending more than we bring in and using our cash reserves to cover the shortfall. We are your Board and welcome your comments.

We have choices to make in this period of transition. Our long time serving (suffering) Executive Director Barbara Neiwert is retiring at the end of the fiscal year. We need to decide on a direction going forward as a viable organization. If we are to continue as a group we need to grow, make changes, and provide revenues to meet expenses.

The IAPA is not alone in it's struggle, Other associations like the AICPA and the ISCPA, for example, have seen reduced revenue from CPE. Newer models are embracing online CPE and small group CPE to make it more convenient and cost effective for the members. We need to embrace change as well in the IAPA.

Your Board is required by the Bylaws to meet twice per year. The current costs to physically meet in one location are excessive in relation to the available revenues. We will embrace technology to become more cost effective.

I welcome your input on any subject and hope that you will find the time to participate in helping us maintain this organization. You may contact me by e-mail, telephone, drop by the office, etc. I will serve this year as your President with the hope of successfully supporting your decision. You are an essential part of this organiza-

*(Continued on page 2)*

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tion that is fundamental in assuring the public that they are in good hands. Tax and accounting services are of value. You are the IAPA.

Thank you, Reisse L. Perin CPA, President, IAPA

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## *Officer Election Results for 2015-2016*

Many thanks to all of you who took the time to submit your ballot for the election of new officers to the board of the Idaho Association of Public Accountants. If you get a chance at one of fall seminars, take a moment to thank each individual for putting in the time to make this association the best it can be!

President: Reisse Perin, CPA, Boise  
First Vice President: James Bell, CPA, Idaho Falls  
Second Vice President: Jerry Tarter, LPA, Boise  
Secretary/Treasurer: Lorrie McCarthy, EA, Meridian  
District I Director: Wilma Christensen, EA, Harrison  
District II Director: Jerry Berggren, CPA, Boise  
District III Director: Mauria Teuscher, Montpelier

These newly elected individuals will join the Past President, Jeniele Rowley, ABA, ATA, Nampa, ISBA Representative Terry Bayless, CPA, Meridian, and NSA State Director Brian Haderlie, CPA, Rexburg to comprise your Board of Directors.

*Thank you, one and all!*

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### *Advertisement*

## **PRESNELL GAGE, PLLC, A WELL-ESTABLISHED PUBLIC ACCOUNTING FIRM,**

Seeks Accountant with 2+ years of experience with an interest in management and future advancement in the Firm. Prefer someone residing in the Grangeville, Idaho, area who currently holds a CPA license or has plans to acquire their license. Salary DOE with a full benefits package.

Send a cover letter, resume, and letter of reference to P.O. Box 555, Lewiston, Idaho, 83501, or email to [presnellgage@presnellgage.com](mailto:presnellgage@presnellgage.com)  
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## 2015 New Members

A hearty welcome to our newest members:

**Devin Flamm, CPA, Coeur d'Alene**  
**Debbie Moore, CPA, Twin Falls**

Take advantage of membership with the IAPA! In addition to saving \$50 for each two-day seminar you attend, IAPA membership helps the Association lobby for the rights of Main Street Accountants! Let your voice be heard. [Apply for membership today!](#)

## IRS Offers Three Webinars on Affordable Care Act Provisions for Employers and Coverage Providers

This series of educational webinars is designed to help you understand the Affordable Care Act's employer provisions and related requirements. The IRS is presenting three different webinars later this month that will be repeated in August and September.

The webinars are designed for business owners, tax managers, employee benefits managers and health coverage providers. All times are Eastern.

### Employer Shared Responsibility and Information Reporting

July 28, 11 a.m. – 12:30 p.m.

Aug. 20, 1 – 2:30 p.m.

Sept. 16, 1:30 – 3 p.m.

### Employer-Sponsored Health Coverage Information Reporting Requirements for Applicable Large Employers

July 29, 1 – 2 p.m.

Aug. 11, 1 – 2 p.m.

Sept. 10, 11 a.m. – 12 p.m.

### Information Reporting Requirements for Providers of Minimal Essential Coverage

July 30, 1 – 2 p.m.

Aug. 26, 1 – 2 p.m.

Sept. 22, 1 – 2 p.m.

For more information about the Affordable Care Act and tax provisions for employers and health coverage providers, visit <http://www.irs.gov/Tax-Professionals/ACA-Information-Center-for-Tax-Professionals>.

**CCH Discount Code = Y5753**  
**QuickFinder Discount Code = G580**

*Thank you!*

*Thank you for using the discount code G580*

*When you are placing an order for your QuickFinder products or other Thomson Reuters publications, The Association receives a portion of every sale!*

*Also consider using the code Y5754 when you're placing orders for CCH products.*

*Also, if you are interested in taking Live Streaming Webcasts from Bob Jennings, click here or through the Resources page of [www.iapacct.com](http://www.iapacct.com). You will receive discounted pricing, and the association will benefit, too!*

**July 2015**

# THE TAX BOOK

**SPECIAL PRICING!**

Idaho Association of Public Accountants

For Discounts Mention Promo Code: **317**

\$5 donation to IAPA for every copy of *TheTaxBook™* purchased using Promo Code 317.

**3 WAYS TO ORDER**

Online: [thetaxbook.com/order](http://thetaxbook.com/order)  
Phone: 866-919-5277  
Mail/Fax: Order form below

For Discounts Mention Promo Code:

**317**

**STEP 1** Enter Quantity and Calculate Cost for Each Item

<i>TheTaxBook Series</i> Fast-Answer Tax Books	Quantity	Price	Cost
<b>Best Seller</b> Deluxe Edition <i>Plus</i>	x	<del>\$67</del> <b>\$78</b>	= \$
Deluxe Edition	x	<del>\$79</del> <b>\$71</b>	= \$
1040 Edition <i>Plus</i>	x	<del>\$60</del> <b>\$53</b>	= \$
1040 Edition	x	<del>\$52</del> <b>\$46</b>	= \$
Small Business Edition	x	<del>\$52</del> <b>\$46</b>	= \$
Health Care & Retirement	x	<del>\$59</del> <b>\$49</b>	= \$
All States Edition	x	<del>\$83</del> <b>\$74</b>	= \$
California Edition	x	<del>\$59</del> <b>\$49</b>	= \$
What's New In-Depth	x	<del>\$59</del> <b>\$49</b>	= \$
Depreciation Edition	x	<del>\$59</del> <b>\$49</b>	= \$
Planning Strategies	x	<del>\$59</del> <b>\$49</b>	= \$
<i>TheTaxBook</i> CD (1040 & SB)	x	<del>\$89</del> <b>\$79</b>	= \$
<i>TheTaxBook</i> Binder	x	<del>\$16</del> <b>\$14</b>	= \$

<i>TheTaxBook WebLibrary</i> Online Tax Research Library	Quantity	Price	Cost
<b>Best Seller</b> WebLibrary <i>Plus</i> (1st User)	x	<del>\$249</del> <b>\$224</b>	= \$
WebLibrary <i>Plus</i> (Add Users)	x	<del>\$89</del> <b>\$79</b>	= \$
WebLibrary (1st User)	x	<del>\$189</del> <b>\$125</b>	= \$
WebLibrary (Add Users)	x	<del>\$69</del> <b>\$62</b>	= \$

<i>TheTaxReview Series</i> Self-Study CPE/CE Courses	Quantity	Price	Cost
<b>Best Seller</b> 20 Online Credit Hours	x	<del>\$159</del> <b>\$119</b>	= \$
8 Online Credit Hours	x	<del>\$89</del> <b>\$71</b>	= \$
1 Online Credit Hour	x	<del>\$16</del> <b>\$14</b>	= \$
New Tax Law (3 hrs)	x	<del>\$45</del> <b>\$40</b>	= \$
Review Health Care Reform (4 hrs)	x	<del>\$49</del> <b>\$44</b>	= \$
Repairs vs. Improvements (4 hrs)	x	<del>\$49</del> <b>\$44</b>	= \$
Circular 230 Ethics (2 hrs)	x	<del>\$38</del> <b>\$34</b>	= \$

<i>FastTaxFacts Series</i> Tax Reference Charts	Quantity	Price	Cost
<b>Best Seller</b> FastTaxFacts Master Set	x	<del>\$59</del> <b>\$50</b>	= \$
Health Care Reform/ACA	x	<del>\$17</del> <b>\$14</b>	= \$
1040 and Small Business	x	<del>\$17</del> <b>\$14</b>	= \$
Clients With Children	x	<del>\$17</del> <b>\$14</b>	= \$
W-2/1099 Roadmap	x	<del>\$17</del> <b>\$14</b>	= \$

<i>ClientTaxTools Series</i> Client Handouts	Quantity	Price	Cost
<b>Best Seller</b> Client Handouts CD	x	<del>\$189</del> <b>\$87</b>	= \$
Calendar with Mileage Logs (30)	x	<del>\$49</del> <b>\$39</b>	= \$

**STEP 2** Total Quantity and Cost Columns

Total Quantity of All Items **A**      Total Cost **B**

**Calculate Your Quantity Discount Here**

The more you order, the more you save on each item!

**STEP 3** Calculate Quantity Discount (Total Quantity x Quantity Discount Per Item)

Total Quantity of All Items (from STEP 2)	Quantity Discount Per Item						Quantity Discount
	1 Item	2 Items	3-5 Items	6-10 Items	11-20 Items	21+ Items	
<b>A</b> (Items) x	\$0.00 per item	\$3.00 per item	\$4.00 per item	\$5.00 per item	\$6.00 per item	\$7.00 per item	<b>C</b> = \$

**STEP 4** Calculate Shipping & Handling Charge (Total Quantity x S&H Charge Per Item)

Total Quantity of All Items (from STEP 2)	Shipping & Handling (S&H) Charge Per Item						Shipping & Handling Charge*
	1 Item	2 Items	3-5 Items	6-10 Items	11-20 Items	21+ Items	
<b>A</b> (Items) x	\$7.45 per item	\$6.45 per item	\$5.95 per item	\$5.45 per item	\$4.95 per item	\$3.95 per item	<b>D</b> = \$

\*Excludes all online products. Please call for international orders.

**STEP 5** Calculate Order Cost (Total Cost - Quantity Discount + S&H Charge)

Total Cost (from STEP 2)	-	Quantity Discount (from STEP 3)	+	Shipping & Handling Charge (from STEP 4)	=	Order Cost
<b>B</b>	-	<b>C</b>	+	<b>D</b>	=	\$

**STEP 6** Finalize Your Order

Sales Tax	MN residents add 7.275% (Order Cost from STEP 5 x 0.07275)	= \$
Order Total	Order Cost (from STEP 5) + Sales Tax	= \$

**2015 ORDER FORM**      **PROMO CODE**  
**317**

Customer # \_\_\_\_\_

Company Name \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_  
(If P.O. Box, please include physical address)

City, State, Zip \_\_\_\_\_

Email \_\_\_\_\_  
(Needed for order and shipping confirmation)

Day Phone \_\_\_\_\_ Billing Zip \_\_\_\_\_  
(If different, needed for credit card orders)

**PAYMENT OPTIONS**     Credit Card     Money Order     Check    payable to: Tax Materials, Inc.

MasterCard     Discover     Visa     American Express

Expiration Date \_\_\_\_\_

Remember to include credit card number & expiration date (security code not required)

Cardholder's Signature \_\_\_\_\_

Your credit card will be charged for the entire order when the first item ships. For orders that include an online product, access is available immediately and your credit card will be charged when you order.

To save, be sure to use Promo Code 317 when ordering!  
Orders are shipped first-in, first-out starting on the start ship date of the product.



Tax Materials, Inc.  
15105 Minnetonka Ind. Rd.  
Suite 221  
Minnetonka, MN 55345

[www.thetaxbook.com](http://www.thetaxbook.com)  
Email: [info@thetaxbook.com](mailto:info@thetaxbook.com)  
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305 Bay Horse Rd.  
Bellevue, ID 83313

### *Need some quick CPE?*

If you register for one of Bob Jennings' online courses, and register through the link on the IAPA website [www.iapacct.com](http://www.iapacct.com), you'll receive discounted pricing and a small percentage will come back to assist your Association.

Check out the variety of courses Tax-speaker.com has to offer!

<http://www.iapacct.com/resources/>

## 2015-2016 Scholarship Winners Announced!

The Scholarship Selection Committee for the Betty Schmidt Memorial Scholarship Fund is pleased to announce the winners of scholarships for the coming school year. Because of GPA, leadership and need, each of these students will receive a \$1,000 scholarship to help with their education toward accounting degrees at Idaho colleges and universities.

Jamie Lynne Berks, Potlatch, ID  
Lewis-Clark State College

Karla Gonzalez, Jerome, ID  
Boise State University

Brittney Torres, Pocatello, ID  
Idaho State University

### Congratulations!

### 2015 Meeting and Seminar Schedule

			Idaho Falls Shilo Inn
		Nov. 9-10	<b><u>Gear Up 1040</u></b> 8 am-4:30 pm Boise, The Riverside Hotel
Sept. 17-18	<b>Gear Up Business Entities</b> 8 am-4 pm Twin Falls Hilton Garden Inn	Nov. 9	<b><u>Gear Up Ethics</u></b> 4:45 pm to 6:30 pm Boise, The Riverside Hotel
Sept. 17	<b>IAPA Board Mtg</b> 4:15 p.m. Hilton Garden Inn Twin Falls	Nov. 11	<b><u>Idaho State Tax Update</u></b> 8 am to Noon Boise The Riverside Hotel
Sept. 24-25	<b>Gear Up Business Entities</b> 8 am-4 pm Post Falls Red Lion Templins'	June 22-24	<b>2016 Bi-State Convention</b> Hood River, OR
Oct. 29-30	<b><u>Gear Up 1040</u></b> 8 am-4:30 pm Idaho Falls Shilo Inn 208-523-0088		
Oct. 29	<b><u>Gear Up Ethics</u></b> 4:45 pm- 6:30 pm		

Register by mail, fax, phone or  
online at  
[www.iapacct.com](http://www.iapacct.com)

*"IAPA Today" is the official publication of the Idaho Association of Public Accountants. Editor: Barbara Neiwert, 305 Bay Horse Rd, Bellevue, Idaho 83313, toll free 1-888-866-2160. 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.*

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