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A. Kenneth Bunger

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Gala Christmas Party Planned

The site of this year's Christmas Party will be Holiday Inn-Midtown, Brook and Liberty Streets in Louisville. This is one of Louisville's newer downtown motels and has the largest dining capacity available.

Saturday night, December 11, festivities will get under way with the cocktail hour beginning at 6:30 p.m. followed by dinner at 7:30 and dancing to the music of the Bleu Velvets from 9 until 1 a.m.

The Bleu Velvets furnished the music for the Christmas Party last year and proved to be so popular that they have been signed up for a return engagement. The per person cost of the dinner and dancing will be \$9.00. Be sure and mark your calendar now, and be ready to respond with your party when you receive the Christmas Party Notice.

Compulsory Continuing Education

When, For Whom, How Much, What Kind, and Why?

Last month a questionnaire was sent to all members of the profession, in the Commonwealth of Kentucky, concerning a proposal for implementation of a program of compulsory continuing education as a condition for renewal of license to practice in Kentucky. This questionnaire was prepared by the Society's Committee on Continuing Education to determine attitudes and opinions toward such a program. The covering letter set forth the Committee's recommendation to the Board of Directors which I reported in June (see the President's message in the Kentucky Accountant, June 1971 issue) noting that the Committee's recommendations had been adopted in principle by the Board of Directors. Following the adoption of this principle, the Committee for this year is endeavoring to develop answers to the questions set out in the heading to this article so that implementation plans may be defined, culminating in a detailed and documented program to be advanced to the State Board with our request to implement it. If such a program is in fact adopted, more than likely it will be necessary for the program to be a part of the Kentucky Revised Statutes or at least for the State Board of Accountancy to adopt regulations pertaining to the licensing of CPAs in the Commonwealth.

Many questions have arisen which are difficult to answer at this time. Last year when the Committee was wrestling with this problem, 201 members of the Society were polled and asked many of these same questions. The Committee prepared a report setting forth an analysis of the responses. Of the 201 questionnaires mailed, 150 went to those in practice, 5 to educators, 20 to governmental employees, and 26 to those in industry. The response was excellent; 159 responded (79%) and the percentage response by each of the four groups ranged between 75% and 96%. When the Board studied this report it decided that every CPA should have an opportunity to think about the program and an opportunity to express himself. You should know what some of the original questions were and what the responses were:

WHY:

1. Have you kept abreast? 57% said they did, 41% said "not adequately".

(Continued on Page 2)

AICPA Conferences Scheduled In Atlanta

Following recommendations of state society executives as well as Institute personnel, the joint planning conference for state society presidents-elect, AICPA state society relations department, and state society executives will be held in Atlanta on November 11-13.

In addition, the annual conference on ethics and the annual conference on legislation will be held during this three-day period.

Attending from Kentucky will be president-elect *Leroy Gardner*, president *Kenneth Bunger*, member of the State Board and AICPA legislation committee, *Nolen Allen*, chairman of the state society legislation committee, *Coleman Coffey*, chairman of the state society ethics committee, *William Smiley*, *Bill Caldwell*, executive director, and *Rudy Yessin*, legislative counsel for the Society

The combination of the planning conference with ethics and legislation all held at the same place at the same time eliminates additional travel for persons attending more than one conference as well as additional time away from the office.

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 OF CERTIFIED
 PUBLIC ACCOUNTANTS**

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Professional Development

Workshop on Corporate Tax Returns held October 28-29, at Colonel Sanders' Inn was very successful according to the 58 registrants who participated. Registrants from seven states in addition to Kentucky attended the workshop.

Accountants' Fees and Purchase, Sale or Liquidation of a Corporate Business scheduled for Executive Inn on November 19 will conclude the professional development programs for the 1970-71 year. There are still openings in both seminars.

President's Message Continued From Page 1

- How can professional competence be best achieved? 43% said voluntary updating by whatever means, 49% said compulsory continuing education.
- Should a requirement for continuing education be adopted? 64% said yes, 36% said no.

FOR WHOM:

- Who should be included in the requirement? 28% said CPAs in public practice only, 46% said both CPAs and PAs registered with the State Board.
- On the question of age and whether or not it had any bearing: 64% thought there should be no age limit, 33% thought an age limit of 55/65 years should exempt one from compulsory continuing education.

WHAT KIND:

- As to the type of continuing education activity: 88% would accept AICPA professional development courses, 73% would accept Kentucky Society CPAs technical sessions, 63% would accept AICPA technical sessions, 63% would accept college courses in accounting or related subjects, and 52% would accept formal, organized, inhouse training programs.

WHEN AND HOW MUCH — has been suggested by the Committee. "Effective for the fiscal year beginning July 1, 1975" and for 15 days during a three year period.

A little over 25 years ago, the certified public accounting profession in Kentucky finally, and by a very narrow margin, adopted regulatory statutes concerning the public accounting profession to replace the permissive legislation existing prior to that time. I understand the vote was 36 to 35 in favor of it. This would seem to illustrate the differences of opinion among CPAs and to a large extent the amount of deliberation given to such matters by members of the profession. There is not a single one of us who would return to permissive legislation today — even though 25 years ago nearly half of us preferred that.

The question of compulsory continuing education was hotly debated at the spring council meeting of AICPA and evoked responses both from those for and against the program. The vote for its adoption by the Council was so close as to require a stand-up count for and against the proposition. No other subject on the three day agenda deserved such attention.

From the many discussions I have heard on this subject during the past year, it seems apparent that the public accounting profession must have a compulsory continuing education program. The profession must remain a progressive viable body and must make changes with the expansion of technology and development of the economy. There is no substitute for all practicing members to stay in touch with developments. The program, if we are to adopt it, must be a practical one; one which is manageable by the State Board and one which all members of the profession can subscribe to and conform with. It must be carefully planned, and it must have a fairly distant target date for implementation to allow each member to make plans and for the State Board to develop and/or approve programs which are satisfactory, needed and desirable. The long-range planning committee has been considering this program for several months, and I'm sure will have some recommendations. Some of the immediate concerns however, apply to non-practicing CPAs, to those who are both CPAs and attorneys, and to the age limit the program would require compliance. For the non-practicing CPA (those in industry, commerce and government) it seems to be the desire of many who have expressed themselves that the program apply to all CPAs whether in public practice or not. Obviously then, many educational programs developed and sponsored by other professional groups should qualify as part

(Continued on Page 5)

Committee On Relations With Internal Revenue Service Meets With District Officials

At least once each year the Kentucky Society committee on Relations with the IRS meets with the district director and his staff to discuss problems of mutual concern, changes in IRS policies, and new rules and regulations. The joint meeting was held August 20, 1971 in the office of the District Director in Louisville.

Present: (Representing Internal Revenue Service)

Robert J. Dath, District Director; C. Dudley Switzer, Assistant District Director; Thomas P. McHugh, Chief, Audit Division; Merlin W. Heye, Assistant Chief, Audit Division; James D. Hallman, Chief, Collection Division; William B. Mayes, Chief, Intelligence Division; Edward C. Richardson, Chief, Field Audit Branch; James E. Glenn, Chief, Office Audit Branch; Truman W. Neuenchwander, Acting Chief, Technical Branch.

(Representing Kentucky Society of Certified Public Accountants)

J. Lane Peck, Certified Public Accountant, Paducah, Kentucky, and Chairman of the Committee

Austin H. Gresham, Member of the Firm of Eskew & Gresham, Louisville, Kentucky

Robert E. Lee, Jr., Member of the Firm of Ernst & Ernst, Louisville, Kentucky

John V. McReynolds, Jr., Member of the Firm of Touche Ross & Co., Louisville, Kentucky

Robert B. Steele, Member of the Firm of Peat, Marwick, Mitchell & Co., Louisville, Kentucky

Mr. Dath opened the meeting with a few welcoming remarks and then turned the meeting over to Mr. Peck who expressed his appreciation for the meeting. He then went on to say he had received a few letters from C.P.A.'s who brought up the following problems:

(1) "Nit-Picking" by Office Audit Staff

Mr. Peck said in some cases it is felt that the staff of Office Audit is raising issues which don't have merit — a deminimis type of thing with no money involved or a very slight difference in tax.

Mr. McHugh answered that it is not the policy of Office Audit to raise issues unnecessarily, but in some instances what might seem unnecessary to the taxpayer could be of consequence to the auditor or the case.

Mr. McHugh said a high percentage of returns audited by Office Audit involve taxpayers who do not keep formal records, while those conducted by Field Audit generally have formal records. He stated that Office Audit has been expanded these last two years to examine more small business returns. In addition, there is now a full-time Conferee in the Technical Branch to handle Office Audit cases.

(2) Thirty-Day Letters Not Specific Enough as to Facts and Law Relied Upon by the Agent

Mr. Peck said another letter complained about 30-day letters not being specific enough and giving an example of the disallowance of a group of items under a caption such as "entertainment expenses, officers' expenses, etc.," without giving any detail as to what specific items are not substantiated.

Mr. Dath agreed that this is a problem. For many years we provided full details and recently have streamlined our reports; on occasion, however, we acknowledge insufficient detail. We are working on the problem in an attempt to correct it and should have it under control. To assist IRS, examples in the future should be brought to the District's attention.

(3) No Push for "Roll-Over" Adjustments Unless There is a Significant Difference in Tax

Mr. Richardson said that it is the National policy of the Service not to shift income from one year to another if the difference is not material and the overall result is inconsequential. This has been the policy of the Service since 1964. On a large corporation we would probably not make a \$20,000 or \$30,000 shift of inventory. On an individual, the adjustment probably would be recommended, especially if he has a wide variance of rate bracket.

(Continued on Page 4)

State Tax Committee Suggests Changes

On October 19 members of the committee on State Taxation met with Commissioner James Luckett and top members of his staff to discuss several matters of concern to the profession.

While all of the matters up for discussion did not meet with acceptance by the Department of Revenue, in the areas where no agreement was reached, members of the committee are preparing memoranda covering the profession's position for submission to the Kentucky Department of Revenue on or before November 22.

The matters where an agreement was reached are:

(1) *Use of federal extension request forms for obtaining and substantiating an extension for filing the Kentucky return counterpart:* All present agreed that beginning with calendar year 1971 it will no longer be necessary to file a Kentucky extension request in order to obtain an extension for filing. Instead, the Department will accept a Kentucky return after the due date if a copy of a timely-filed federal extension request is attached to the return.

(2) *Issue Forms 740X and 720X:* Form 740X is being prepared by Mr. Reed. Mr. Geiser explained that because of the complexities of a corporate return, e.g., apportionment factors, allocation of income, etc., Form 720X would not be issued.

Matters discussed but undecided were:

(1) Permit federal tax refunds due to loss carrybacks to be taxed on the accrual basis on Kentucky returns of accrual-basis taxpayers, rather than including such refunds in Kentucky income for the year in which actually received.

(2) Exclude refunds of overpayments of federal estimates from Kentucky income of accrual-basis taxpayers.

(3) Penalties for failing to file declarations and for underpayment of estimated tax: Mr. Reed stated that beginning with the 1972 taxable year, the Department of Revenue would begin enforcement of the requirements to adequately and timely file declarations and pay estimated tax.

Research Committee Sets Guidelines

At a meeting on October 19, 1971 members of the Committee on Accounting Research met with four members of the committee present. The principal question on the agenda was the establishment of guidelines for the submission of problems to the committee. The following guidelines were adopted:

1. The source of projects to be researched and reported upon by the committee should be those referred to it by either the State Board of Accountancy, by the directors of the Kentucky Society, or by any of the Society's standing committees.

2. The projects deal with education in, or, the practice of accountancy.

3. The project involve a topic of widespread interest to the State or to members of the Society.

4. That proposals be submitted, in writing and in as much detail as possible, directly to the committee on Accounting Research.

All Society members are urged to utilize the facilities of this committee. However, keep in mind that this committee does not replace the CPA Consultation Service.

Central Ky. CPAs Meet

Thirty-five members and guests attended the October 26 meeting of the Central Kentucky Association of CPAs at the Springs Motel in Lexington.

Following the dinner meeting, Dr. W. W. Ecton spoke to the group on "The Relationship Between Educators and practicing CPAs in the 70's." His talk centered on the responsibilities of the university professors in developing the potential of the accounting students. He also discussed recommendations that the University of Kentucky intends to implement in the near future that would affect students graduating with degrees in accounting.

Before concluding his talk he reviewed the survey regarding proposed compulsory continuing education. A question and answer period followed Dr. Ecton's remarks.

The next meeting for the Central Kentucky group is scheduled for December 1, 1971.

Committee On Relations (Continued From Page 3)

Our studies indicate that the percentage of roll-over adjustments in this District is low.

(4) *How Does the Service Determine if a Difference in Tax is "Significant"? What Are Views Regarding the Concept of "Materiality" as It Applies to the Income Tax?*

Mr. Peck asked for help or guidance about what is material or significant. Mr. McHugh observed that it is not possible to have the same standards on each case. This type of problem is dealt with indirectly by discouraging small adjustments, but occasionally an agent is forced into it because of circumstances.

Mr. Peck then asked for any problems or discussion from the C.P.A. representatives.

Mr. Peck said a C.P.A. wanted to use an internal use form, Form RC-C-GEN 4-607, Computation of Additions to Reserve for Banks Electing the Benefits of Revenue Ruling 65-29 (1965-1, CB 112). This man likes the form and wondered why he can't get a supply. Mr. Peck was advised that there is a prohibition as to the distribution of the form, but there would be no objection to the man's copying its format.

(5) *Computer Problems*

The issuance of computer notices by the Service Center was discussed. An instance was given where a notice is sent for under-estimation of tax and the addition of a penalty. In some cases a check for a recomputed amount may be sent, and two weeks later another notice for the original amount is sent to the taxpayer. The Service Center advised that it takes approximately eight weeks to get an adjustment through. It was asked if some procedure couldn't be initiated that would keep the additional notice from going out.

Mr. Hallman said Integrated Data Retrieval System (IDRS) should help. This is being implemented now, and there will be seven terminals in the Louisville District by late 1972. The system is designed for random access to files thereby allowing tax examiners to intercept additional bills and notices after receipt of taxpayer correspondence or remittances. In the interim, Mr. Hallman reminded participants the District can stop collection actions, if warranted, via contact with IRS office.

In retrospect, it was also agreed that the situation has vastly improved since the inception of Data Processing.

Mr. Peck remarked that in the past season there were several instances where it took an awfully long time to get responses to extension requests. On one or two occasions they were received after the date of the requested extension.

Mr. Dath replied that this past year, as far as this District was concerned, all extension requests were handled by the Service Center. If you filed a request with reasonable lead time for a timely reply and this type of situation develops, we would like to be informed. This is extremely important to us and we are concerned.

Mr. Peck then turned the meeting back to Mr. Dath.

(6) *Increasing Emphasis on Examination of Small Business Returns by the Office Audit Branch*

Mr. McHugh said this had been touched on briefly before. During the last two years and again this year there has been an increasing expansion of Office Audit with a much higher percentage of examination of business returns with adjusted gross income of less than \$10,000. We have improved the professional quality of our people in Office Audit. Revenue Agent positions require 30 hours of accounting, and many of our Tax Auditors have had 24 hours of accounting qualifying them to handle business examinations.

Returns are selected by the Discriminant Function System (Dif). We determine our examination capacity and then select returns with highest Dif scores to meet that need. Experience has shown that these are the best returns for us to examine. TCMP programs are the basis for Discriminant Function System. Changing formulas build a profile for who is most likely to owe additional tax. This year we are going to where the returns are regardless of their location. We are going full-scale into high Dif score returns even though some

Kentuckians Attend AICPA Annual Meeting

A total of twenty-four people from Kentucky were known to be present in Detroit for the 84th Annual Meeting of the American Institute of Certified Public Accountants.

Among the highlights of the meeting were the installation of *Gordon Ford* as a vice president of the Institute.

Several other sessions were being held simultaneously and members from Kentucky were also attending these sessions.

From all reports the meeting was very successful although the registration was not as great as in past years. Those attending from Kentucky were: Messrs. and Mesdames *Kenneth Bunger*, *Leroy Gardner*, *Sam Lyverse*, *James C. Warren*, *August J. Boden*, *Allen Galloway*, *Charles Hatton*, *David Sugg*, *Joseph P. Jones*, *John E. Brown*, *Nolen Allen* and Messrs. *William W. Ecton* and *Gordon Ford*.

AICPA Study Group Asks For Help

The American Institute of CPAs' study group appointed to analyze and refine the objectives of financial statements has issued a request for participation by interested parties.

The group, which hopes to improve accounting and financial reporting by clarifying their objectives, has set a tentative deadline of December 31, 1971 for written presentations.

Oral presentations will be received at public hearings to be held next spring in one or more cities. Applications to appear at these hearings must be submitted by February 15, 1972.

A brochure describing the study and giving details for participation may be obtained by writing to Robert M. Trueblood, CPA, Chairman, Objectives Study Group, Suite 100, 111 East Wacker Drive, Chicago 60601.

President's Message (Continued From Page 2)

of the required program. However, the State Board would be called on to evaluate the course and determine whether or not it is qualified under the State Board's program. Compulsory continuing education should not be required of retired CPAs either in practice or from industry, government or education.

I urge you to respond to the continuing education committee survey; to be brutally frank in your appraisal, truthful in your response, and thoughtful in your deliberation. Please keep in mind that the future of your profession is involved.

Letter To The Editor

Last month's *Kentucky Accountant* carried a front page item listing the contributors to the Education and Memorial Foundation, during this year. Frankly I was surprised that only four members of the Society had made contributions to the Education and Memorial Foundation.

Devoting a little thought to the situation, I realized that members who have joined the Society in recent years have not been informed of the Education and Memorial Foundation, its purposes and goals. Further, I cannot recall having seen them in print. Without pointing the finger, I would have to express the opinion that the Public Relations program of the foundation is sadly lacking.

Editor's Comment: A little research revealed that three of the four contributors made contributions to the foundation in lieu of expressions of sympathy in the death of a friend; the other contribution came from a member not in public practice who has more than once contributed the difference in "In Practice" dues and "Not in Public Practice" dues to the Education and Memorial Foundation.

The Education and Memorial Foundation of the Kentucky Society of Certified Public Accountants was created over ten years ago with an initial grant of \$500.00 from the Southern States Conference of Certified Public Accountants to be used for "educational" purposes. The business of the Foundation is carried on by a Board of Trustees. This board is composed of six trustees elected by the Board of Directors of the Kentucky Society from among the Board members. This is in accordance with the bylaws of the Foundation.

In February the trustees announced a scholarship program which would apply to high school seniors attending Kentucky colleges and also internships in public accounting for scholarship recipients during the summers following their sophomore year. Under the leadership of the newly elected trustees, the Foundation could become a tremendous asset to the profession in Kentucky as well as much-needed help to the recipients of scholarships.

The newly elected Trustees are Chairman *Robert J. Fitzpatrick* and members *Bob D. Cornman*, *David B. Cox*, *Charles E. Coyle*, *Joe Pat Trevathan*, and *James A. Waddle*.

IN MEMORIAM

ROBERT LOUIS LUTES

Died October 8, 1971

Auditor, American Cancer Society, New York City

USE YOUR CPA CONSULTATION SERVICE!

It is available to those in public practice having questions on Tax Practice, Management Advisory Services, Accounting Theory and Auditing Procedures, and Management of an Accounting Practice.

Firms And Firm Changes

George C. Troutman has opened an office for the practice of public accounting at 3703 Taylorsville Road.

Wheeler and Company have recently opened a branch office at 1101 Nicholasville Road in Lexington, Ky. *Robert Wheeler* will be the partner in charge.

Roderick Tompkins has been made a partner in the firm of *Amick, Webb & Helm*. He is in the Madisonville, Ky. branch.

Potter, Hisle, Sugg and Nolan have opened a branch office in Winchester, Ky. at 1 Lexington Avenue. *S. Dudley Taylor* will be the resident manager.

Charles Burdine and *Marvin Mayfield*, formerly associated with *Lybrand, Ross Bros. & Montgomery*, Somerset, Ky., have formed a partnership for the practice of public accounting under the name of *Burdine & Mayfield* in the Farmers National Bank Building, Somerset.

Around The State

Charles V. Lawson was recently added to the part-time teaching staff at Jefferson Community College.

Among the speakers at the recent Bank Administration Institute Annual Seminar in Lexington was Robert E. Lee, Jr.

Joseph P. Jones, Jr. was the featured speaker at the Jefferson County Women Lawyers Association meeting at the Old House Restaurant — his topic "Internal Controls and Fraud" or "How to Steal."

Stanley H. Jones, formerly a partner in the firm of Potter, Hisle, Sugg and Nolan, has accepted a position as comptroller of the Keeneland Association.

Albert Christen was recently cited by Governor Nunn as the "Outstanding Older Citizen of Kentucky."

The following have recently been admitted to membership in the American Institute of CPAs: Ronald Geary, Thomas B. Rouse, and Sondra Walker of Louisville, and Stanley Jeffress of Mayfield.

Sondra Ann Walker has just been elected to membership in the American Society of Women CPAs.

John F. Clines addressed a workshop on "Data Processing for the Small-to-Medium Sized Stations" in Atlanta, Ga., at the annual meeting of the Institute of Broadcast Financial Management.

Robert S. Lyons spoke to the Murray State University Accounting Society meeting on October 21 on "Employment Prospects in Public Accounting."

Dennis C. Ott, formerly with the Irvin H. Whitehouse & Sons Co., has become associated with the New Albany CPA firm of Melhiser & Endres.

Patrick L. Vaughn has become associated with the firm, Reliance Universal, Inc. He was previously on the staff of Ernst & Ernst.

Two of our members have returned from military service and re-joined their CPA firms: Innes Mather with Cox & Oldham, and James F. Rowland with Ernst & Ernst.

David Cox recently addressed the Kentucky Hospital Management Association on the subject of "Hospitals and Taxes."

Committee On Relations (Continued From Page 3)

auditors will have to be in travel status on this particular type of return.

These examinations are generally handled just like Field Audit returns. They involve retail types of businesses with less than one-half million gross receipts. In some cases it might be necessary to use indirect methods in order to test check gross receipts.

The Tax Auditors do high-quality work, and we ask that you work with them rather than request a transfer to Field Audit. Last year we reached our peak on recruiting and also on examination of small business returns. There are auditors in Covington, Lexington, Paducah, Ashland, Owensboro and Louisville.

(7) Desirability of Fully Developing a Case at the Examiner's Level Prior to Issuance of 30-Day Letter and District Conference

Mr. McHugh said that basically with the new program we will attempt to gain more agreements at the examiner's level. This approach is going to require exchanging information in order to develop the facts in the case and accomplish the goal.

There is no alternative to raising issues based on the knowledge we have. We are also requiring our group supervisors to get personally involved in any case where the taxpayer does not reach an agreement with the agent. We are trying to cut down on the number of cases going into conference and Appellate. A tremendous amount of manpower could be saved on cases currently going to conference and Appellate, if they could be settled at the agent's level. You will see an increased participation of supervisors with the agents in examination work in an attempt to settle issues or reach a common ground of understanding even if disagreement remains. In reply to a question — we do not keep statistics on assessments by agents. Quality of work and not quantity is our major guide. Programs in both field and audit are based on available manpower.

(8) Examination of Records at Taxpayer's Place of Business

We have a local policy of encouraging agents to make examinations at the taxpayer's place of business because supporting records are generally at the place of business. We would prefer not to make an examination at the accountant's office, because generally the taxpayer is not available to answer questions. We will notify the accountant. The agent does have authority on any case to talk to the taxpayer about the decision or tax issues involved in the case. Our policy is an attempt to conserve time. We are after the agent not to waste the taxpayer's time. If we get most issues settled, this will be to our mutual benefit. An agent has as much authority to dispose of factual issues as conference or Appellate.

Only about 58 per cent of our total manpower is expended on direct examination time in both Field and Office Audit. This year we are stressing prime time to our agents. Prime time is time spent outside of the office on the examination of books and records. One thing we are pushing our agents for is to follow up on a case — stay with a case to minimize time needed to complete our examinations and furnish reports.

(9) Creation of New Taxpayer Service Division (ACTS)

Mr. Hallman remarked that approximately ten years ago Data Processing was established. The organization has now been restructured to include Accounts, Collection and Taxpayer Service under one Assistant Commissioner for ACTS and to stress taxpayer service. We are involved in organizational changes that will help us do a better job in administering the law. In the District, the Collection Division will also have a change in title to Collection and Taxpayer Service Division.

The Collection policy in the past has been to collect delinquent taxes in a firm and fair manner, and we have added "fast" to our approach. We are going to emphasize this approach where trust fund accounts are involved. A vast majority of the taxpayers voluntarily comply with the tax laws, and it is not fair to them for others to be allowed to use withheld tax money to finance their operations.

Mr. Peck again stated his appreciation for the opportunity to have the meeting and Mr. Dath said that the C.P.A. representatives should not limit the contact to a once-a-year basis, but should contact us if a problem arises.