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Ann Holt Moffatt

ANNUAL
MEETING NOTICE

April 23 - 25, 1978
Hyatt Regency Hotel,
Lexington

See flyer enclosed for details and
information on registration and
hotel accommodations.

Awards Night On March 31

The Semi-Annual Awards Night Dinner Meeting of the Society will be held on Friday, March 31, 1978 at the Executive West in Louisville.

As is the custom, State Board of Accountancy President *Bill Tuttle* will recognize successful candidates from the November 1977 examination and the State Board will present certificates to those who have completed the experience requirement.

Society President *Ann Holt Moffatt* will preside and the Society will present awards to candidates who distinguished themselves at the latest examination.

Our guest speaker will be Mr. Mike Pekarek who is the Manager of the Speakers' Bureau of National Cash Register in Dayton, Ohio. He is an accomplished speaker who will blend a motivational message into a humorous presentation for our after-dinner enjoyment.

The social hour begins at 6:00 P.M., dinner will be served promptly at 7:00 P.M. and the meeting gets underway immediately thereafter. Call or write the Society office for reservations no later than March 29.

IN MEMORIAM
ESPY BAILEY

Partner, Bailey & Thamann
Covington
President - Kentucky State Board
of Accountancy - 1945-1948
Deceased, January 7, 1978

IN MEMORIAM
MOSES MASTER

Individual Practitioner
Louisville
Deceased, December 30, 1977

Have you decided to join one of the AICPA sections of the new Division of CPA firms?

Partially under pressure from Washington, this voluntary plan was adopted by the Council in September, 1977. In December, 1977, the AICPA mailed statements of the organizational structure and membership applications. Recently a suit was filed seeking the delay of the plan pending a vote of the membership.

None of us would disagree with the objectives of the Firm Division. Many of us may disagree with the mechanics for accomplishing these objectives. The crucial test of the program will be the benefits to the individual practices compared to the cost and convenience of compliance. Let us "sort-through" the various recommendations and put into use those that are beneficial now.

One such recommendation is the documentation of "Quality Control" within a firm.

In December, 1977, each local firm should have received a booklet entitled the "Sample Quality Control Document for Local CPA Firms." This publication contains two examples of quality control documents. However, the entire emphasis is on the "uniqueness" of each firm. To be effective, the quality control document should be developed for each individual practice. The amount of "documentation" and "follow-up" should be workable from a time and economic viewpoint.

The main topics of the documents in the examples are: Independence, Assigning Personnel to Engagements, Consultation, Supervision, Hiring, Professional Development, Advancement, Acceptance and Continuance of Clients and Inspection. All of us have "policies" regarding these topics, but the "policies" are not always written or current.

A written document would be useful in communication with staff, training of new employees and the smooth administration of our firms. Regardless of the final timetable for the AICPA Firm Division, we can continue to improve our individual practices; thereby improving the profession as a whole.

Published by
**THE KENTUCKY SOCIETY
 OF CERTIFIED
 PUBLIC ACCOUNTANTS**

310 West Liberty, Louisville, Ky. 40202

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Louisville Area - Alfred K. Carpenter

Northern Ky. - Norman A. Button

West Ky. - Thomas L. Smith

AUDIT SENIOR - Potter & Company, CPAs, in Lexington, has an opening for an audit senior. Prefer someone with 2-3 years experience with a regional or national accounting firm. To apply, send resume to Potter & Company, 110 W. Vine St., Lexington, Ky. 40507; Attention P. Harris.

Established CPA firm wishes to purchase small PA or CPA practice in Lexington, Kentucky area. Terms: Cash or deferred. Write in confidence to Box 76-17, **The Kentucky Accountant**.

EMPLOYMENT OPPORTUNITY - Assistant to Mr. Gratzner. CPA or individual who has completed the experience requirement is preferred but not required. Send resume and salary requirement in confidence to Box 78-3, **The Kentucky Accountant**.

Accounting Principles And Auditing Procedures

"Objective of Financial Reporting and Elements of Financial Statements of Business Enterprises" -

a FASB Proposed Statement of Financial Accounting Concepts

Joseph A. Blitzko, Committee Chairman

Introduction

The FASB has issued an Exposure Draft of a Proposed Statement of Financial Accounting Concepts, "Objectives of Financial Reporting and Elements of Financial Statements of Business Enterprises." The purpose of Statements of Financial Accounting Concepts (developed under the FASB's Conceptual Framework Project) is to establish the fundamentals on which financial accounting and reporting standards will be based.

Unlike a Statement of Financial Accounting Standards, a Statement of Financial Accounting Concepts does not establish accounting principles per se, but rather provides a foundation on which principles can be developed. The Board recognizes that in certain respects principles that may be derived from the objectives and concepts described in the proposed Statements of Financial Accounting Concepts may be inconsistent with GAAP. However, the Board, in due course, expects to reexamine its existing pronouncements in the light of any newly proposed objectives and concepts. In the meantime, Statements of Financial Accounting Concepts will not alter GAAP.

Objectives of General Purpose External Financial Reporting by Business Enterprises

Specifically, the Exposure Draft addresses the objectives of general purpose, external financial reporting (as opposed to internal managerial accounting) by business enterprises and defines the elements of financial statements of business enterprises. The Board notes that the objectives pertain to financial reporting and are not restricted to information in financial statements. These objectives are largely derived from the needs of potential users of financial information and focus, therefore, on information that is useful in investment and credit decisions. The objectives then narrow that focus to the primary interest of investors and creditors - the prospect of receiving cash from their investments in or loans to a business and the relation of those prospects to their assessment of the prospect of net cash inflows to the company. Finally, the objectives are narrowed to concentrate on information relating to resources and obligations and their changes, including a measure of a company's earning performance.

The Exposure Draft concludes that a company's earnings and components of earnings are best measured by the accrual method of accounting. The proposal describes periodic earnings measurement as "a process of relating to specific periods of time the benefits from and the sacrifices for earning activities."

Eight elements of financial statements are defined in the Exposure Draft: assets, liabilities, owners' equity, earnings, revenues, expenses, gains and losses. All of these elements represent economic resources, claims to or interests in resources or the financial effects of transactions or other events or circumstances that change resources or interests in resources.

Around The State

John S. Whelan, formerly associated with Arthur Young & Company, Louisville, has accepted a position with Anaconda Aluminum Company, also in Louisville.

Ben Campbell has been elected to a three-year term on the Board of Directors of the Henderson-Audubon Area Chamber of Commerce.

Kenneth G. Casper, formerly with Edelen-Corso Realty, Louisville, has accepted a position with Century 21 Realtors, also in Louisville.

Terry A. Hyman, controller of United Medical Corporation in Louisville, has recently been elected Treasurer of that company.

Richard I. Pitcock, Sr., formerly associated with Cotton and Allen in Louisville, has accepted a position with Jerrico, Inc. in Lexington.

Kenneth E. DuBuc has been promoted to Treasurer of Chemed Corporation in Cincinnati, Ohio.

Edward C. Ward, formerly associated with Arthur Andersen & Co. in Cincinnati, Ohio, has accepted a position as Financial Operations Analyst for the City of Louisville.

Maurice W. Silvey of Louisville was named Man of the Year by the St. Matthews Indian Guides.

Arthur Brandenburg, formerly with NewEra Resources, Inc. in Lexington, is now Vice President - Finance for Ag-Met, Inc. in Frackville, Pennsylvania.

Stephen J. Thompson, formerly associated with Riney, McKee & Co. in Owensboro, has accepted a position with the Green River Electric Corp. in Owensboro.

CPA, available now, 25 years experience income & estate taxes; statement & systems knowledge; will consider public or private, full time or per diem, Louisville area. Reply to Box 78-1, The Kentucky Accountant.

Progressive local CPA desires accountant (CPA preferred but not required) with 1-4 years local firm experience. Good opportunity for advancement. Reply to Box 78-2, The Kentucky Accountant.

OUTSTANDING COMMITTEE CHAIRMAN AWARD

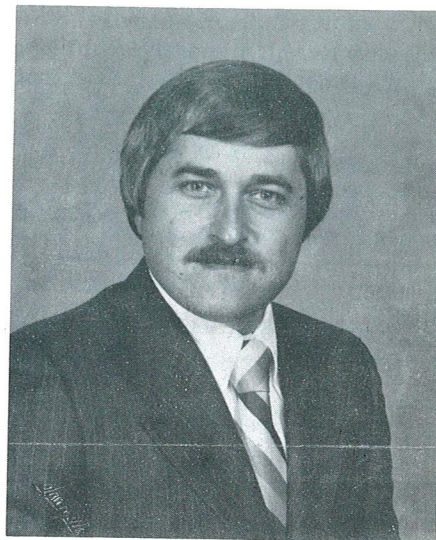
F. Paul Lucchese, II, the chairman of the Society's Insurance Programs Committee, has been selected as another outstanding committee chairman for the year 1977-78.

During this year, Paul's committee reviewed each of the several Society insurance programs available to the members and their attention resulted in revisions and improvements to several of the programs. Now the committee has completed the designing and production of a packet containing outlines of each program together with brochures and applications. The packet will be mailed very soon to all members for inclusion in your Society binders.

Paul was able to prevail upon several of our plan administrators to help in the cost of producing the packets; however, Paul and the committee members contributed many hours of their time to the actual preparation of the material. It is a very worthwhile project and the entire committee deserves this recognition.

Paul Lucchese is a native of Louisville, graduated from St. Xavier High School in 1966, received his BA from Bellarmine in 1970 and an MBA from the University of Louisville in 1975.

He earned his public accounting experience with Ernst & Ernst in Louisville in 1970-71 and joined Meidinger & Associates, Inc. in Louisville in November of 1971. He received his CPA certificate in 1975 and currently serves as Vice President/Treasurer of Meidinger & Associates.



F. PAUL LUCCHESE

Public Relations

As the 1978 tax season unwinds, our Public Relations Committee has shifted into high gear with their tax-related public information programs.

A year-end tax planning article was mailed to all Kentucky newspapers in November and the clipping service revealed good coverage for this project.

Five tax advice articles were mailed this month to all newspapers in Kentucky and experience has shown that these articles also get good exposure. In addition, 45 Kentucky radio stations have accepted our offer of a tape containing 30 tax tips each 30 seconds in duration. These were just mailed and should be aired in the immediate future.

The Committee also wishes to remind the members that the Society office has available several good pat-

tern speeches on tax matters or other topics of general interest. Each presentation consists of a script for a 15-minute talk plus slides. They were developed by the AICPA and are worthy of your consideration should you be asked to speak to a group in the future. The speeches are geared to a wide variety of audiences. If you are asked to make a presentation, call the office and we will do our best to provide you with a program.

LAW REVIEW

Classes begin April 8, 1978

8:30 A.M. - 5:00 P.M.

Citizens Plaza Building - 29th Floor

BECKER CPA REVIEW COURSE

584-4023

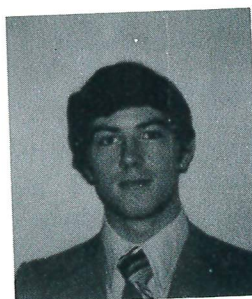
E & M Foundation Awards Four Scholarships Funded By Ashland Oil



SANDRA KAY FRAZIER



THOMAS H. LUTON



HOWARD PULLIAM

Michael P. Tinker, chairman of the Trustees of the Society's Education and Memorial Foundation, has announced the winners of four \$250 scholarships awarded through the Foundation by Ashland Oil.

The winners are all juniors at Kentucky colleges or universities and are majoring in accounting. They were selected based upon demonstration of outstanding academic excellence and a need for financial assistance.

The scholarship recipients are: Sandra Kay Frazier, from Owensboro and a student at Murray State University; Deborah A. Jamison (not pictured), Frankfort, enrolled at Eastern Kentucky University; Thomas H. Luton, from Goodlettsville, Tennessee and a student at Western Kentucky University; and Howard M. Pulliam, from Louisville and a student at Bellarmine College.

Our congratulations to the winners. And our special thanks to Society member Wilbur Chellgren of Ashland Oil who was instrumental in having Ashland Oil make the contribution which made these special scholarships possible.

Education and Memorial Foundation Contributors

The Education and Memorial Foundation acknowledges with appreciation the recent contributions received from the following firms and individuals:

- Charles R. Hatton - in memory of William B. Pack
- Charles F. Steineger - in memory of Fred H. Bey
- W. J. Caldwell - in memory of A. Davis Rufer
- Howard M. Jones - in memory of G. Byron Kirby
- Charles F. Steineger - in memory of G. Byron Kirby
- Robert G. Wilson
- Charles E. McDonough

E & M CONTRIBUTIONS		
Third Quarter -	<u>76-77</u>	<u>77-78</u>
(Nov., Dec., Jan.)	\$ 105	\$ 95
Year to Date -	\$1870	\$3337

Federal Tax Note

The Committee on Federal Taxation is providing each issue of *The Kentucky Accountant* a brief comment on a tax subject believed to be of interest to members. Because this material is intended for accomplished professionals, little in the way of background material is provided. For this reason, and because the tax laws are subject to change, the Committee recommends that these comments be used with care.

Recognition of Gain on Installment Sales May be Accelerated by Subsequent Use of Escrow, or Substitution of Collateral Property

Rev. Rul. 77-294 I.R.B. 1977-34 holds that transfer of the balance of the purchase price by the buyer as a substitute form of collateral into an escrow account established subsequent to the year of sale precludes further

deferral of realized gain on an installment sale and accelerates recognition of the balance of gain in the year the escrow is established. With this ruling, the IRS revokes an early ruling which permitted the use of escrow accounts established in a year subsequent to the sale without accelerating recognition of gain on the balance of the purchase price. See Rev. Rul. 68-246, 1968-1 CB 198. Frequently, a buyer will seek to change the form of collateral at some time during the installment period. Generally, this can be done without accelerating reportable gain. But the latest ruling does demonstrate that any variation in the installment sale arrangement should be carefully reviewed before it is implemented.

In Rev. Rul. 77-294, escrow funds were to be paid directly to the seller over the remaining term of the installment sale without any restrictions except as to the payment schedule. The IRS deems such an arrangement to be "payment" received by the seller, hence forcing the recognition of gain because at that point the taxpayer had the ability to pay the taxes due on the transaction. Had the escrow arrangement included "substantial restrictions" on the seller's receipt of the funds (other than time), the transaction might have qualified for continued installment sales treatment.

A proposed installment sale transaction must be analyzed carefully to ascertain whether the transaction will be deemed to result in payments being received or constructively received by the seller. In light of Rev. Rul. 77-294, the safest posture when arranging an installment sale is to provide for substantial restrictions upon the seller's receipt of sale proceeds. Remember that substituting obligations for subjecting installment obligations to liens, and modifying the installment agreement generally will not necessarily accelerate recognition of gain in the installment sale, but this can occur if the guides provided by rulings and case law are not followed.

Firms and Firm Changes

Spencer A. Coates and Larry D. Smallwood have been admitted into the partnership of James R. Meany & Associates in Bowling Green.

Brian E. Dugan, formerly on the staff of Jerrico, Inc. in Lexington, has opened an office for the practice of public accounting under his own name, located at 1025 Dove Run Road in Lexington.

Dorothy L. Taylor, formerly an individual practitioner, and Denise M. Keene have formed a partnership to be styled as Taylor, Keene and Company in Georgetown.

The branch office of Travelsted & Shelton in Glasgow has moved to 212 West Main Street.

Delmar H. Fraley, Charles W. Robinson and Denver L. Nelson, Jr. have withdrawn from the partnership of Adams, Davis & Fraley in Ashland. Mr. Fraley is now associated with Smith, Artis & Reams, Ashland; Mr. Robinson will practice under his own name at 209 Kitchen Building in Ashland and Mr. Nelson is now a partner in the firm of Bayes & Nelson in Portsmouth, Ohio.

Ronald W. Timmons has been admitted to the partnership of Kelley, Galloway & Company in Ashland and Edward L. Brown has been admitted to that partnership in Pikeville.

Larry T. Williams, formerly associated with Amick & Helm in Richmond, is now associated with Charles T. Mitchell Company in Frankfort.

J. Mark Adams and James B. Davis, both formerly of Adams, Davis & Fraley which has been dissolved, have formed a partnership for the practice of public accounting to be styled as Adams & Davis in Ashland.

Harold D. Lanham, an individual practitioner in Harrodsburg, has moved his offices to the Corral Business Center.

Glen I. Clayton, formerly an individual practitioner, and William B. Byrd, Jr., formerly associated with Schuette and Taylor in Paducah, have formed a partnership to be styled as Clayton & Byrd which will be located in the Citizens Bank Building in

Paducah.

Louis M. Meiners, Jr., formerly associated with Touche Ross & Co. in Louisville, is now associated with Blue & Co., CPAs in Indianapolis, Indiana.

Isaac G. Manis, Jr. has withdrawn from the firm of Potter & Company in Lexington and is opening an office under his own name at 2228 Young Drive in Lexington.

The firm of Neel & Schrecker in Henderson has dissolved. Edward D. Schrecker has accepted a position with Gleaner-Journal Publishing Co. in Henderson. Malcolm E. Neel and S. Martin McElroy have formed a new partnership to be styled Neel & McElroy which will be located in Henderson.

John J. Balbach, formerly associated with Charles R. Hatton & Co. in Louisville, is now associated with Geary & Richardson, Louisville.

The firm of Settle and Holt in Lexington has moved its offices to the First Security Plaza.

State Board News

The State Board of Accountancy met in Louisville on February 10, 1978.

Certificates and permits to practice were awarded to the following:

By Examination: Larry E. Hogan, Eskew & Gresham, Louisville; Thomas A. Knadler, Haskins & Sells, Cincinnati, Ohio; Michael J. Meagher, Hitchcock & Associates, Louisville; A. Leason Neel, Jr., York, Braden & Co., Owensboro and Bruce W. Raque, Jones, Nale and Mattingly, Louisville.

By Waiver: Roy H. Dorsey, Jr., Arthur Young & Company, Cincinnati, Ohio; James V. Johnston, Potter & Company, Mt. Sterling; Robert J. Ramsay, Arthur Young & Company, Louisville and Rawland M. Wright, Cauley, Bottoms & McClanahan, Prestonsburg.

The Board reviewed the grades submitted by the Advisory Grading Service of the AICPA for the November 1977 CPA examination. The following candidates have now completed the examination and will be eligible to receive certificates upon filing applications and furnishing proof that the experience requirement has been met.

Successful candidates are not permitted to style themselves in any way as a Certified Public Accountant until such time as their experience requirement is complete and they have been granted a certificate and a permit to practice by the State Board.

Anthony M. Arnzen	Ft. Thomas
Roy L. Baker	Nancy
Raymond A. Barrow, Jr.	Owensboro
Angela R. Bentley	Louisville
Michael J. Besten	Lexington
Oscar P. Brohm, Jr.	Louisville
Barry A. Brown	Louisville
Betty L. Brown	Louisville
Michael R. Brown	Scottsville
Mary R. Bush	Louisville
Eddie G. Cheek	Louisville
Joseph S. Clark	Louisville
William H. Cook	Bowling Green
Richard E. Coppage	Louisville
Michael W. Crider	Louisville
Thomas F. Crouch	Glasgow
Richard O. Dorton	Lexington
Diane M. Drake	Louisville
Edmund D. Fenton, Jr.	Murray
Jill L. Force	Louisville
Carol M. Gerardy	Lexington
Jacky L. Graham	Mayfield
Dana C. Greene	Middlesboro
Lawrence J. Halenkamp	Ft. Mitchell
Alan M. Hall	Lexington
David F. Hardesty	Owensboro
David L. Hawkins	Glasgow
Martha L. Hedrick	Louisville
William W. Hollister	Louisville
Joyce A. Hudson	Bowling Green
John J. Hunter, Jr.	Louisville
Richard D. Hunter	Ashland
Ira T. Ison	Pikeville
Charles W. Johnson	Lexington
Larry E. Kiefer	Frankfort
William R. Klump	Louisville
David M. Koeninger	Cincinnati, Ohio
Stephen R. Lively	Greenville
Jack D. Lynch	Ashland
Steven H. Lyverse	Louisville
Larry R. McDaniel, II	Owensboro
Charles K. Mahaffey, II	Lexington
Debbie M. Medley	Louisville
Stanley E. Milam	Louisville
Gary D. Miller	Louisville
Rebecca B. Myers	Corbin
Fred N. Parker	Lexington
Garry L. Parker	Louisville
Andrew J. Phillips	Louisville
David J. Porter	Louisville
Lawrence K. Probus	Louisville
Freddie D. Rankin	Lexington
Gerald E. Ray, Jr.	Lexington
Marc T. Ray	Lexington
Paul D. Roederer	Louisville
James M. Roller	Frankfort
Gary W. Ross	Ashland
Cameron D. Ryan	Louisville
Eugene M. Sageser, III	Lexington
John R. Sandlin	Elizabethtown
Mark A. Schaeffer	Louisville
Patrick C. Schmidt	Louisville
Christopher A. Seabold	Louisville
Richard D. Shewmaker	Louisville
Jeffrey M. Smith	Louisville
Robert S. Smith	Louisville
Cynthia M. Snider	Lexington
Barbara J. Sparks	Frankfort
Eric E. Spires	Louisville
Sam Srinivasan	Louisville
John S. Stier	Louisville
Gary L. Sullivan	Louisville
George A. Thompson, Jr.	Louisville
David L.C. VanGorp	Louisville
Raymond E. Veal	Lexington
Andrew J. Von Lehman	Ft. Mitchell
Nancy R. Walz	Ft. Mitchell
Francis W. Wathen	Louisville
Larry K. Wessal	Ashland
Darleen E. Whelan	Louisville
Nancy D. Williamson	Louisville
Roger D. Wilson	Hopkinsville
Patti W. Wyatt	Louisville

ADDRESSES FOR OUT OF STATE INCOME TAX FORMS

This is an unofficial list of addresses to whom to write requesting forms for filing clients out-of-state tax returns. It has been prepared from the best information available but it would be appreciated if practitioners who are aware of changes which should be made in the future would advise the Society office so that addenda may be published.

- ALABAMA:**
State Dept. of Revenue
(Income Tax Div.)
650 Administration Building
Montgomery, Alabama 36102
- ALASKA:**
Department of Revenue
State Office Bldg., Pouch SA
Juneau, Alaska 99801
- ARIZONA:**
Arizona Corporation Commission
1688 West Adams
Capitol Building
Phoenix, Arizona 85007
- ARKANSAS:**
Income Tax Division
Joel Y. Ledbetter Bldg. No. 14
Little Rock, Arkansas 72201
- CALIFORNIA:**
Franchise Tax Board
Sacramento,
California 95867
- COLORADO:**
Colorado Department of Revenue
P.O. Box 8350
Denver, Colorado 80201
- CONNECTICUT:**
State Tax Department
Collections & Accounting Div.
92 Farmington Avenue
Hartford, Connecticut 06115
- DELAWARE:**
State Tax Dept.
Department of Finance
P.O. Box 508
Dover, Delaware 19901
- FLORIDA:**
Department of Revenue
P.O. Box 3906
Tallahassee, Florida 32303
- GEORGIA:**
Income Tax Unit, Dept. of Revenue
Trinity-Washington Bldg.
Atlanta, Georgia 30334
- HAWAII:**
Tax Collector
P.O. Box 259
Honolulu, Hawaii 96809
- IDAHO:**
State Tax Commission
P.O. Box 8777
Boise, Idaho 83707
- ILLINOIS:**
Illinois Department of Revenue
P.O. Box 3426
Springfield, Illinois 62708
- INDIANA:**
Indiana Dept. of Revenue
100 North Senate Avenue
Indianapolis, Indiana 46204
- KANSAS:**
Kansas Dept. of Revenue
Income and Inheritance
State Office Bldg.
Topeka, Kansas 50319
- KENTUCKY:**
Kentucky Dept. of Revenue
New Capitol Annex
Frankfort, Kentucky 40601
- LOUISIANA:**
Department of Revenue
P.O. Box 201
Baton Rouge, Louisiana 70821
- MAINE:**
Bureau of Taxation
Income Tax Division
State Office Building
Augusta, Maine 04326
- MARYLAND:**
Income Tax Division
State Office Building
Room 10
301 West Preston Street
Baltimore, Maryland 21201
- MASSACHUSETTS:**
Massachusetts Income Tax Bureau
Services and Supplies Section
100 Cambridge Street
Boston, Massachusetts 02204
- MICHIGAN:**
Michigan Income Tax
200 Tussing Building
Lansing, Michigan 48922
- MINNESOTA:**
Minnesota Dept. of Revenue
Income Tax Division
B-20 Centennial Office Bldg.
St. Paul, Minnesota 55145
- MISSISSIPPI:**
State Tax Commission
P.O. Box 960
Jackson, Mississippi 39205
- MISSOURI:**
Missouri Dept. of Revenue
P.O. Box 329
Jefferson City, Missouri 65101
- MONTANA:**
Montana Dept. of Revenue
Mitchell Building
Helena, Montana 59601
- NEBRASKA:**
Nebraska Dept. of Revenue
Box 94818
Lincoln, Nebraska 68509
- NEVADA:**
Wm. D. Swackhamer
Secretary of State
Capitol Complex
Carson City, Nevada 89710
- NEW HAMPSHIRE:**
State of New Hampshire
P.O. Box 637
Concord, New Hampshire
- NEW JERSEY:**
Division of Taxation
West State and Willow St.
Trenton, New Jersey 08625
- NEW MEXICO:**
Bureau of Revenue
P.O. Box 630
Santa Fe, New Mexico 87503
- NEW YORK:**
New York State Income Tax Bureau
The State Campus
Albany, New York 12227
- NORTH CAROLINA:**
Department of Revenue
Income Tax Division
P.O. Box 25000
Raleigh, North Carolina 27640
- NORTH DAKOTA:**
North Dakota State Tax Dept.
State Capitol
Bismarck, North Dakota 58501
- OHIO:**
State of Ohio Income Tax Comm.
P.O. Box 2679
Columbus, Ohio 43216
- OKLAHOMA:**
Oklahoma Tax Commission
2501 Lincoln Blvd.
Oklahoma City, Oklahoma 73194
- OREGON:**
Department of Revenue
Administration Service Division
State Office Building
Salem, Oregon 97310
- PENNSYLVANIA:**
Department of Revenue
Personal Income Tax Bureau
Harrisburg, Pennsylvania 17127
- RHODE ISLAND:**
Rhode Island Division of Taxation
289 Promenade Street
Providence, R.I. 02903
- SO. CAROLINA:**
South Carolina Tax Commission
Individual Income Tax Div.
P.O. Box 125
Columbia, South Carolina 29214
- SOUTH DAKOTA:**
Secretary of State
State of South Dakota
Pierre, South Dakota 57501
- TENNESSEE:**
Department of Revenue
813 Andrew Jackson
State Office Building
500 Deaderick Street
Nashville, Tennessee 37242
- UTAH:**
State Tax Commission
200 State Office Building
Salt Lake City, Utah 84134
- VERMONT:**
Vermont Department of Taxes
Montpelier, Vermont 05602
- VIRGINIA:**
Department of Taxation
P.O. Box 6-L
Richmond, Virginia 23215
- WASHINGTON, D.C.:**
Government of District of Columbia
Finance Office, Revenue Div.
Room 2036, 300 Indiana Avenue
Washington, D.C. 20001
- WEST VIRGINIA:**
State Tax Department
Income Tax Division
P.O. Box Drawer 1071
Charleston, W. Virginia 25395
- WISCONSIN:**
Wisconsin Dept. of Revenue
P.O. Box 58
Madison, Wisconsin 53701
- WYOMING:**
The State of Wyoming
Secretary of State
Capitol Building
Cheyenne, Wyoming 82002
- CANADA:**
Dept. of National Revenue
Taxation Division
1100 West Georgia St.
Vancouver 5, B.C., Canada