

the Bottom Line

for Kentucky CPAs

January, 1980

Highlights of membership opinion survey

Here are the highlights from the membership opinion survey conducted by the Long Range Planning Committee during November-December 1979. In the interest of space, the entire survey form will not be reproduced here; however, any member desiring to know the actual tally for any particular question, should feel free to contact the office to obtain that information.

We had a total of 899 usable responses, representing approximately a 50% return. Of the respondents, 842 are now Society members.

General Information. Sixty-nine percent of the respondents are in public accounting, 20% in industry, 3% in government, 2% in education and 6% in the "other" category.

As to what they think they'll be doing 5 years from now; 64% said they will be in public accounting, 23% in industry, 2% in government, 2% in education and 10% in the "other" category.

Seventy percent of the respondents in public practice are either partners, shareholders or sole practitioners.

Ninety-four percent of the respondents were male, and the various age groups broke down as follows: 21-29 (26%); 30-39 (40%); 40-49 (17%); 50-59 (11%); 60-over (6%).

Society office. Seventy-two percent want the Society office to remain in downtown Louisville rather than move to the suburbs, 30% think we should have an in-house CPE capability, 43% don't agree, and 27% didn't have an opinion on that question.

Sixty-nine percent want to continue sharing space with the State Board of Accountancy.

CPE. Seventy-nine percent think the Society is doing a very good or good job on meeting your CPE needs, and 70% think the Society should pursue a required CPE program for Kentucky.

Public Relations. Fifty-four percent are generally pleased with the progress of our public relations program, 23% think we should do more and 15% aren't aware of our PR program.

Eighty-one percent have seen at least one of our newspaper institutional advertisements, but only 38% think they are outstanding or very effective, while 62% think they were either marginally effective or ineffective.

Eighty percent saw the special *Kentucky Business Ledger* supplement and 63% thought it was outstanding or very effective.

Communications. This section dealt mainly with the monthly newsletter. Only 36 percent thought *The Bottom Line* was a great improvement, 50% had no opinion and 14% preferred the old format and title, *The Kentucky Accountant*.

On the positive side, a resounding 96% read the monthly newsletter regularly, either in depth or only selected items.

Concerning the areas you want to see more coverage of, the top four in order, were: legislation, technical articles, Society programs (includes CPE) and news of individual members.

Eighty-four percent feel the monthly

newsletter does a good job of keeping you informed in the non-technical areas.

Political Action Committee. Only 82% of the members know the Society has formed a political action committee and only 26% have contributed when asked to do so.

The major reasons for not contributing to our PAC were: just never got around to it (49%) and don't believe in contributing to PACs (41%).

Membership Services. Seventy-one percent of the respondents think the economic benefits of membership are about as expected.

Concerning areas where you want expanded Society activity, CPE led the way with 43%, followed by public relations at 27%, legislation at 15% and assistance in management of an accounting practice at 15%.

Sixty-nine percent would be agreeable to a dues increase if more service were rendered by the Society.

Concerning staff responsiveness, the majority, 57%, said they seldom, if ever, call upon the staff for assistance. Another 38% are pleased with the staff and feel they have been responsive to their needs.

Finally, we asked you to give us your opinion on the overall effectiveness of the Society in advancing and serving the public accounting profession in Kentucky. Only 4% think the Society is doing an outstanding job, 60% think we're very effective, 33% view us as marginally effective and 2% think the Society is not effective.

President's Message

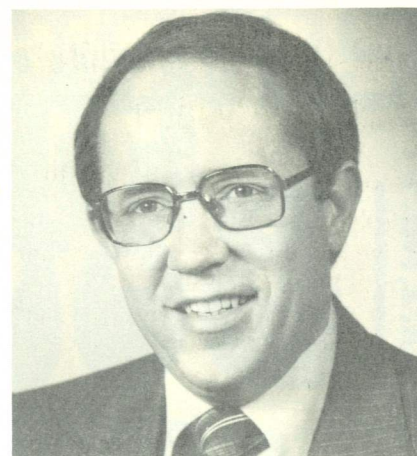
An article appears in this issue which summarizes the major results of the recent membership opinion survey. We received over 900 completed questionnaires from members and another 58 from non-members. That is a fantastic response and I assure you we will give the results the attention they deserve.

Perhaps even more amazing than the total number of responses was the fact that over 150 members took the time to submit optional written comments on the form provided. These comments have been bound and furnished to the Executive Committee. As might be expected, the points covered by the written comments vary widely, and often express opposing sides on a particular issue. However, the single most dominant theme, and one on which there appeared little disagreement, was that the membership wants more and better CPE programs avail-

able to them, not just in Louisville and Lexington, but throughout the state. We will see to it that our CPE Board considers your wishes in the development of future programs.

The 1980 General Assembly is now in session and we will be devoting considerable Society resources to monitoring the actions of the legislature and keeping you informed. Our Executive Director, Ben Gratzler, is now our registered legislative agent and will be spending a great deal of time in Frankfort during the next few months. Call or write him if you need assistance or information concerning any legislation.

One of my major goals as President is to end the year with a top notch Annual Meeting. Committee Chairman *Don Zeman* and his various sub-



J. DONALD RINEY

committees are hard at work on plans for our Annual Meeting in Owensboro on May 28-31, 1980. The Executive Inn in Owensboro is a beautiful facility and the social activities, together with the outstanding technical sessions planned, will make the 1980 meeting the best ever. Please reserve the dates of May 28-31 and give the promotional material for the 1980 meeting your attention when it arrives.

Recent accounting releases, interpretations and exposure drafts

Prepared by Frank P. Kromer, Jr., Chairman
Accounting Principles and Auditing Procedures Committee

Financial Accounting Standards Board Proposed Statements

—The FASB has issued a proposed Statement which would require employers to accrue the costs of compensated absences of employees on a current basis. The liability would be based on the estimated probable future payments attributable to employees' service during the accounting period. An accrual would be set up for vacations, holidays, illness, or personal days. Some forms of compensation excluded would be severance pay, post retirement benefits, and group insurance or disability pay. The proposed Statement, entitled *Accounting for Compensated Absences*, would be effective for years beginning after December 15, 1979.

—A proposed Statement of Financial Accounting Concepts, *Elements of Financial Statements of Business Enterprises*, sets forth some objectives and fundamentals that will be the basis for development of financial accounting and reporting standards. The Statement defines eight elements of financial statements of business enterprises.

—A proposed Statement, *Accounting for Preacquisition Contingencies of Purchased Enterprises*, will amend APB Opinion No. 16, *Business Combinations*. The proposed Statement gives guidelines for acquiring enterprises to use in accounting for contingencies of an acquired enterprise that were in existence at the purchase date and for subsequent adjustments that result from those contingencies.

SAS Exposure Draft Changed

—The October 1, 1979 draft of the proposed SAS, *Reporting on Required Supplemental Information*, provided for "reporting explicitly" on such information unless it was included in a note to the financial statements marked "unaudited." The Auditing Standards Board voted to change that position and provide instead for "exception reporting" only. Under the changed provision, the auditor would expand his standard report only if the required supplemental information is omitted, the information materially departs from FASB guidelines established for such information, or the auditor is

unable to complete the procedures prescribed by the SAS.

SEC Ruling

—The SEC adopted a rule limiting accountants' liability for reports on unaudited interim financial information. This rule will exclude accountants from liability under Section 11(a) of the 1933 Act for unaudited reports which are subsequently included in registration statements and remove reports issued under SAS No. 24, *Review of Interim Financial Statements*, from the definition of "report" for purposes of Sections 7 and 11 of the Act.

Financial Forecast Review Guide

—The AICPA has issued for exposure a proposed guide, *Review of a Financial Forecast*, which discusses review procedures and provides guidance on preparation of the accountants' report. The review should provide a basis of reporting whether the assumptions management bases its financial forecast on are reasonable and whether the forecast was properly prepared in regard to those assumptions and in regard to Statement of Position No. 75-4, *Presentation and Disclosure of Financial Forecasts*.

FDIC Director to address Louisville Chapter - Banker's Night meeting

William M. Isaac, Director of the Federal Deposit Insurance Corporation in Washington, D.C., will be the guest speaker at the Bankers' Night meeting of the Louisville Chapter on February 13, 1980.

Mr. Isaac was appointed by President Carter to serve a 6-year term on the Board of Directors of the FDIC and he took office in 1978. Before this appointment, he served as vice president, general counsel and secretary of the First Kentucky National Corporation and its subsidiaries.

The Louisville Chapter would like to invite all Society members to attend this important meeting. Bankers' Night will be held at the Hyatt Regency in Louisville beginning with cocktails at 6:00 PM followed by dinner at 7:00. Please call the Society office for reservations.

ACCOUNTING & BUSINESS INSTRUCTOR - Part-time. Evenings and Weekend college starting April 1980. MBA required/CPA desired. Contact: Chairman, Dept. of Business Administration, Spalding College, Louisville, Kentucky 40203, 502/585-9372.



Help people escape the red tape of taxes by presenting our new slide show, "Your 1979 Federal Income Tax Return," to businesses and civic groups.

Meet The New Members

Phillip O. Altman was born in Campbellsville and graduated from Western Kentucky University. He is the financial manager of Miles Farm Supply, Inc. in Owensboro.

Elizabeth W. Alverson, born in Lexington, is a graduate of Transylvania University. She is associated with Potter & Company in Lexington.

Rodney D. Bridges was born in Mayfield and graduated from Murry State University. He is with the Island Creek Coal Company in Lexington.

Kendra J. Brown, born in Columbus, Ohio, is a graduate of the College of William & Mary. She is associated with Robert B. Brown, PSC in Greenville.

Mary J. Butts, born in Memphis, Tennessee, is a graduate of the University of Tennessee. She is with James W. Thompson, CPA, in Fulton.

Barry H. Cohen was born in Louisville and graduated from the University of Kentucky. He is associated with Touche Ross & Co. in Louisville.

Henry G. Cord, born in Lexington, is a graduate of the University of Kentucky. He is an individual practitioner in Lexington.

Stanley A. Cox was born in Wheeling, West Virginia and graduated from Marshall University. He is with Potter & Company in Lexington.

Ricky D. Fields, born in Louisville, is a graduate of Bellarmine College. He is with Geary, Balbach & Hardt in Louisville.

Charles E. Fout was born in Springfield, Ohio and graduated from Florida Southern College. He is the secretary/treasurer of Anderson Wood Products Co. in Louisville.

Glenn T. Hall, born in Bluefield, West Virginia, is a graduate of Marshall University. He is associated with Fryman, Bayes & Nelson in Greenup.

Celia Harwell was born in Columbia, Tennessee and graduated from Belmont College. She is associated with

(Continued, page 4, column 3)

IMAGE BUILDING: Public Relations Program at Work

One way to work at increasing your tax practice is to take advantage of the Society's newest public relations campaign designed by the American Institute. The campaign is entitled "The CPA and Your Taxes."

Practical aids available to you from this program include:

—slide show with an accompanying script on "Your 1979 Federal Income Tax Return." This program is ideal for presentation to local business and civic groups.

—fifteen-minute pattern talk on tax return preparation (for use without the slide show).

—wallet cards listing 45 useful hints for taxpayers which you may distribute to your audience after a speaking engagement or to your clients as a gesture of good will.

—"Family Tax Reminder" wheel which lists often-overlooked tax breaks. This wheel was also available to you last year during tax season.

If you are interested in borrowing the slides or ordering handouts, please

fill out the order form enclosed with this mailing or call the Society office.

In the meantime, we will be sending public service announcement tapes giving a total of 27 tax tips (each ending with a tag line identifying your Society) to radio stations throughout the state. Encourage your local radio station to use these PSAs. In addition to this project, an illustrated, five-part newspaper series on taxes will soon be distributed to selected newspapers in Kentucky.

Career Presentations

The following members have made presentations to students about accounting careers and the accounting profession:

Ray E. Gayheart at Angela Merici High School in Louisville on December 18, 1979.

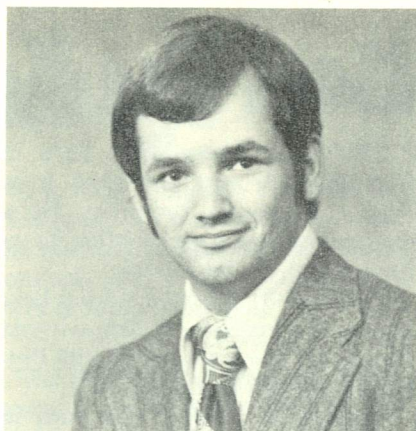
Keith A. George on December 17 at Marion County High School in Lebanon.

Michael E. Wilson at Highlands High School in Fort Thomas on January 3, 1980.

Sanford to receive Outstanding Committee Chairman Award

Jeffery A. Sanford has been designated by the Board of Directors to receive the Society's Outstanding Committee Chairman Award. As chairman of the Computers and Information Systems Committee for 1979-80, Jeff masterminded the plans for CompuFest '79, a highly successful computer show put on by the Society December 6, 7 and 8, 1979, at the Commonwealth Convention Center in Louisville. Fifty booths were exhibited and over 700 people, including Society members, small businessmen and others, attended the show. Jeff is already working on plans to make next year's show even better.

Jeff is a partner in the firm of Tompkins & Sanford in Madisonville. He graduated from the University of Illinois in 1972 with a BS in accounting and joined the staff of Touche Ross & Co. in Louisville that same year. In 1974 Jeff became Division Controller



JEFFERY A. SANFORD

at P.R. Mallory and Company in Hopkinsville, later joining McCoy Enterprises in Madisonville as Controller. He received his Kentucky CPA certificate in 1975.

Jeff is the second Outstanding Committee Chairman chosen this year and, along with CPE Chairman *Mark Robbins*, will receive his award at the Society's Annual Meeting in Owensboro.

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Members In Motion

Donna M. Wessler was recently chosen as this year's "Young Career Woman" by the Cincinnati Business & Professional Woman's organization.

Robert L. Warren, formerly assistant state auditor, has been appointed deputy secretary of finance and director of the Office of Policy and Management in the Finance Department in Frankfort.

Robert E. Faesy, Jr. has been elected a member of the board of directors of the Frankfort-Franklin County Chamber of Commerce.

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announces the continuation of its CPA Review Coaching Course — P.L.S., Inc. is the oldest and largest Kentucky CPA Review with more successful students than any other review in the Commonwealth. Enroll in all five sections (tax, law, practice, auditing and

theory) for a total tuition of \$295.00 (textual material additional). Why attend classes all winter when we can help you succeed with classes that begin in February at a reasonable fee for our service? Our CPA Review is time tested and guaranteed to be offered prior to each examination and not just one time a year.

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Contributions needed for scholarship fund

The Education and Memorial Foundation, chaired by *James A. Bailer*, is seeking donations for its scholarship fund which has been in existence since 1972. Each year the Foundation awards five \$250 scholarships to deserving high school seniors in Kentucky who plan to pursue a degree in accounting at a Kentucky college or university.

The Foundation hopes to continue this worthwhile program, but needs your help. Please send your contribution in care of the Education and Memorial Foundation at the Society's address.

Meet The New Members

(Continued from page 3)

Williams, Williams & Lentz in Paducah.

Charles S. Hoover, born in Detroit, Michigan, is a graduate of Murray State University. He is associated with Reed & Co. in Princeton.

Dennis L. Hunter was born in Louisville and graduated from the University of Louisville. He is with Jones, Nale and Mattingly in Louisville.

Graham F. Johns, III, born in Winchester, is a graduate of Centre College. He is associated with Potter & Company in Mt. Sterling.

Richard M. Knox was born in Newark, New Jersey and graduated from Millikin University. He is with Clement F. Schildt, CPA, in Louisville.

John F. Masterson, Jr., born in Brooklyn, New York, is a graduate of Oklahoma State University. He is the controller for the Sam P. Wallace Co. Inc. in Louisville.

George M. Potts was born in Murray and graduated from Murray State University. He is with the Kentucky Department of Revenue.

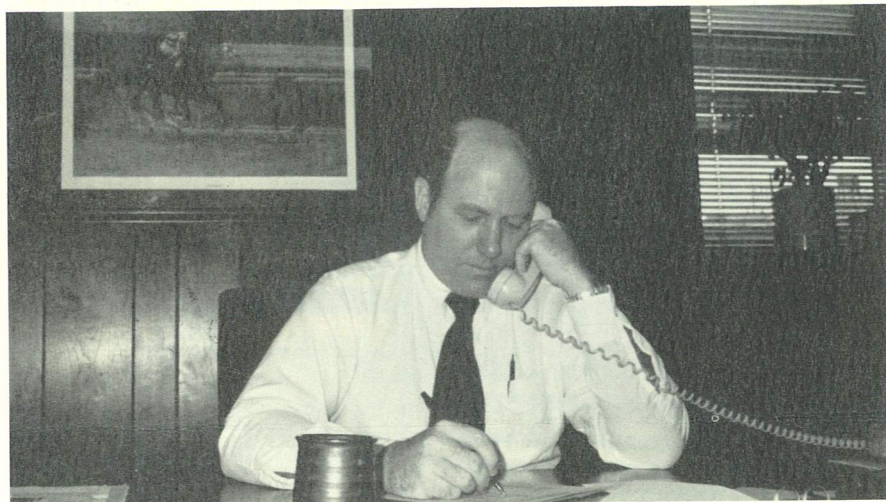
John B. Tackett, born in Pikeville, is a graduate of Morehead State University. He is associated with Kimbleton, Blair & Co. in Ashland.

James J. Tougher, Jr. was born in Richmond, Virginia and graduated from Murray State University. He is with Thomas Industries, Inc. in Louisville.

Meet your Kentucky Society staff

The Society staff has undergone several changes in the past few years and since we didn't introduce them in the newsletter when they joined us, we thought we would do so now. Also, knowing who does what in the office might be helpful when you call or write requesting one of the services available to the membership.

Ben Gratzer - Ben became Executive Director of the Society in November 1972. At the direction of the Board of Directors and the Executive Committee, the Executive Director supervises the application of all Society resources toward the achievement of our goals and objectives.



BEN GRATZER

Carolyn Bowen - Carolyn joined the staff in January 1979, coming to us from her position as Executive Secretary with the March of Dimes in Louisville. She handles all administration for our Continuing Professional Education program and also serves as the bookkeeper for the Society. That makes Carolyn the person to call to register or get information about any of our educational programs, and also for anything to do with billings, dues or other financial matters.



CAROLYN BOWEN

Kathy Schoen - Kathy has been with us since 1975. As our Administrative Assistant, she handles just about all the office duties not specifically assigned to another person, including support for chapters and committees. She has recently been assigned an additional duty as Public Relations Coordinator and in that capacity she coordinates the total public relations program for the Society, to include the Speakers' Bureau, press releases, relations with the media and serving as editor of our monthly newsletter, *The Bottom Line*.



KATHY SCHOEN



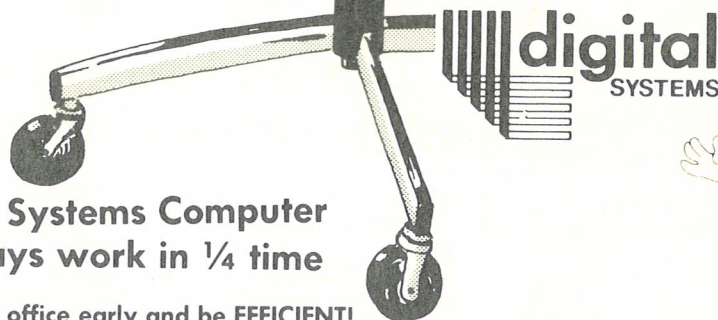
SANDY PEYTON

Sandy Peyton - When you call the office, more than likely Sandy will answer the phone. Since joining us in July 1979, she has served as our receptionist and also as the Membership Data Coordinator. In this latter role, she will attempt to bring and keep our mailing lists up to date and begin to accumulate data such as committee and chapter service on each member so we will have better records on your service to the Society and to the profession.

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State Board News

By James T. Ahler
Executive Director

The May 1980 CPA Examination is fast approaching. Please be reminded that the deadline for filing new applications to sit for the exam is March 1, 1980. As of January 9, 1980, the revised applications were not back from the printers, but should be available before the end of January. To avoid delays in processing, the Board advises prospective candidates to request *official* college transcripts be forwarded to this office in advance of filing applications.

Persons sitting previously and

retaining their eligibility to sit in May will be receiving their Letters of Intent on or around March 3 or 4, 1980. These are to be completed and returned to this office no later than April 4, 1980. This form must be returned even if you do not plan to attend the May examination.

The site for the May 1980 CPA examination will be announced at a later date. The exam will be held in Louisville but the number of candidates will determine the location. Sufficient sleeping rooms will be reserved for those needing them.

TAX MANAGER - Lexington CPA firm has an immediate opening for a person with at least 5 years experience and CPA certificate. Must be thoroughly knowledgeable in all areas of taxation and possess supervisory skills. Please submit resume to Tax Partner, Hisle & Company, P.O. Box 927, Lexington, Kentucky 40588.

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PUBLIC ACCOUNTANTS**
310 W. Liberty, Louisville, Ky. 40202

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Bobby E. Baldwin
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Donald J. Zeman
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Term Expires in 1980

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Marvin L. Fishman
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J. Donald Riney
Donald J. Zeman

Term Expires in 1981

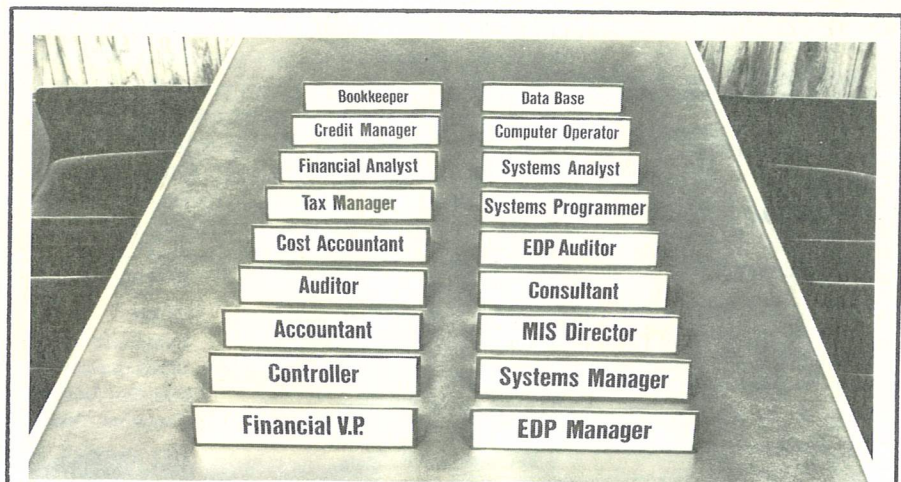
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James W. Smith

Term Expires in 1982

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Caleb B. Cooley
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Cumberland - Steven A. Wheeler
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Addresses for Out-of-State Income Tax Form

ALABAMA
State Department of Revenue
Income Tax Division
Montgomery, Alabama 36130

ALASKA
Department of Revenue
201 E. 9th Avenue
Anchorage, Alaska 99501

ARIZONA
Department of Revenue
P.O. box 29002
Phoenix, Arizona 85038

ARKANSAS
Income Tax Division
P.O. box 3628
Little Rock, Arkansas 72203

CALIFORNIA
Franchise Tax Board
Tax Forms Request Unit
Sacramento, California 95867

COLORADO
Department of Revenue
State Capitol Annex
1375 Sherman Street
Denver, Colorado 80261

CONNECTICUT
State Tax Department
Collections & Accounting Div.
92 Farmington Avenue
Hartford, Connecticut 06115

DELAWARE
Division of Revenue
P.O. box 508
wilmington, Delaware 19899

FLORIDA
Florida Revenue Commission
Carlton Building
Tallahassee, Florida 32304

GEORGIA
Income Tax Unit
Department of Revenue
Trinity-Washington Building
Atlanta, Georgia 30334

HAWAII
Department of Taxation
P.O. Box 259
Honolulu, Hawaii 96809

IDAHO
State of Idaho
State Tax Commission
P.O. Box 56
Boise, Idaho 83756

ILLINOIS
State of Illinois
Department of Revenue
P.O. Box 3545
Springfield, Illinois 62708

INDIANA
Department of Revenue
State Office Building, Room #113
100 North Senate Avenue
Indianapolis, Indiana 46204

IOWA
Department of Revenue
Lucas State Office Building
Des Moines, Iowa 50319

KANSAS
Department of Revenue
Division of Taxation
P.O. box 692
Topeka, Kansas 66601

KENTUCKY
Department of Revenue
New Capitol Annex
Frankfort, Kentucky 40601

LOUISIANA
Department of Revenue
State of Louisiana
P.O. box 201
Baton Rouge, Louisiana 70821

MAINE
Bureau of Taxation
Income Tax Division
State Office Building
Augusta, Maine 04333

MARYLAND
Office of Comptroller
Income Tax Division
Annapolis, Maryland 21401

MASSACHUSETTS
Dept. of Corp. & Taxation
Mass. Income Tax Bureau
Services & Supplies Section
100 Cambridge Street
Boston, Massachusetts 02204

MICHIGAN
Treasury Building
Walnut & Allegan Streets
Lansing, Michigan 48922

MINNESOTA
Department of Taxation
Income Tax Forms
b-20 Centennial Building
St. Paul, Minnesota 55145

MISSISSIPPI
State Tax Commission
P.O. Box 960
Jackson, mississippi 39205

MISSOURI
Department of Revenue
P.O. Box 329
Jefferson City, Missouri 65107

MONTANA
State of Montana
Department of Revenue
Mitchell Building
Helena, Montana 59601

NEBRASKA
Department of Revenue
P.O. Box 94818
Lincoln, Nebraska 68509

NEVADA
Territorial Enterprise
P.O. Box 119
Virginia City, Nevada 89440

NEW HAMPSHIRE
State of New Hampshire
Returns Processing Division
P.O. Box 637
Concord, New Hampshire 03301

NEW JERSEY
Director of Div. of Taxation
Department of the Treasury
West State & Willow Streets
Trenton, New Jersey 08646

NEW MEXICO
State of New Mexico
taxation & Revenue Dept.
Revenue Division
P.O. Box 630
Santa Fe, New Mexico 87509

NEW YORK
N. Y. State Income Tax
State Campus
Albany, New York 12227

THE CITY OF NEW YORK
Dept. of Finance
Box 1102
Wall Street Station
New York City, New York 10005

NORTH CAROLINA
Department of Revenue
Income Tax Division
P.O. Box 25000
Raleigh, North Carolina 27611

NORTH DAKOTA
Tax Commissioner
State of North Dakota
State Capitol
Bismark, North Dakota 58505

OHIO
Department of Taxation
1030 Freeway Drive North
P.O. Box 2476
Columbus, Ohio 43216

OKLAHOMA
Oklahoma Tax Commission
2501 Lincoln Boulevard
Oklahoma City, Oklahoma 73194

OREGON
Department of Revenue
State Office Building
Salem, Oregon 97310

PENNSYLVANIA
Personal Income Tax Bureau
P.O. Box 3653
Harrisburg, Pennsylvania 17129

RHODE ISLAND
Division of Taxation
289 Promenade Street
Providence, Rhode Island 02908

SOUTH CAROLINA
State Tax Commission
Income Tax Division
P.O. Box 125
Columbia, South Carolina 29214

SOUTH DAKOTA
Department of Revenue
Capitol Lake Plaza
Pierre, South Dakota 57501

TENNESSEE
Department of Revenue
Andrew Jackson State Office Bld
500 Deaderick Street
Nashville, Tennessee 37242

TEXAS
Comptroller of Public Accounts
State of Texas
Austin, Texas 78711
(Texas will not provide practitioners with blank forms. You must obtain the preprinted return from the taxpayer.)

UTAH
State Tax Commission
State Office Building
Salt Lake City, Utah 84314

VERMONT
Department of Taxes
Montpelier, Vermont 05602

VIRGINIA
Income Tax Division
Department of Taxation
P.O. Box 6-L
Richmond, Virginia 23282

WASHINGTON
Inheritance Tax Division
Department of Revenue
Olympia, Washington 98504

WASHINGTON, D.C.
Department of Finance & Revenue
300 Indiana Avenue, N. W.
Washington, D.C. 20001

WEST VIRGINIA
State Tax Department
Income Tax Division
P.O. Drawer 2389
Charleston, West Virginia 25328

WISCONSIN
Wisconsin Department of Revenue
4638 University Avenue
Madison, Wisconsin 53702

WYOMING
Secretary of State
State Capitol Building
Cheyenne, Wyoming 82001

CANADA
Department of National Revenue
Taxation Division
305 Dorchester Blvd. West
Montreal, Quebec, Canada H2Z1A4

MEXICO
Secretaria de Hacienda
Direccion General de Impuestos
Palacio Nacional
Mexico I D F.