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**"All greatness
is achieved while
performing
outside your
comfort zone."**

-Greg Arnold



The CPA. Never Underestimate The Value.™

Insurance costs rise, but you can save on prescriptions

Group health insurance is one of the most popular and expensive employee benefits offered by employers. Anyone dealing with insurance or the healthcare industry knows that expensive diagnostic equipment and procedures, along with new drugs, have driven up the cost of health care.

The Society's group health insurance program took a big hit this year. Claims from our group, as well as trend factors, had a devastating effect on the rates. Two major factors having a negative impact on our plan were increased physician visits and prescription drug usage.

Since we couldn't soften the blow of the big increases many members experienced, we wanted to be sure to keep you informed of ways to keep your out-of-pocket

expenses down. Use Anthem Rx mail service.

If you regularly use any maintenance medication for a condition such as asthma, diabetes, high blood pressure, or arthritis, you'll appreciate the convenience and savings of having your prescriptions filled by the Anthem Rx mail service pharmacy.

Ordering maintenance medications through Anthem Rx eliminates monthly trips to the pharmacy because your doctor can write your prescriptions for your maximum allowable days' supply. Your prescriptions can then be ordered through Anthem Rx mail service and delivered directly to your home, office, or anywhere in the United States.

Once your prescriptions are entered into the mail service

system, you can use the Anthem Rx 24-hour automated phone line to order refills and check order status.

Anthem Rx mail service provides more days' supply with fewer copayments. You'll save at least one copayment on each prescription filled by the Anthem Rx mail service pharmacy. A-rated generic equivalent medications will be substituted for brand-name medications unless your physician directs otherwise. In most cases, generics are equivalent to brand name drugs. Discuss this option with your physician.

For more information on this or other health insurance programs, contact Terri Hart, Acordia ReagerHarris at (502)326-4025 or Connie Nipp at the Society office cnipp@kycpa.org.

Over 10 percent of large firm partners are women

For the first time, more than one in 10 partners at the nation's largest accounting firms is a woman, an annual survey by Atlanta-based newsletter *CPA Personnel Report* finds. And that represents an impressive 54 percent growth in partnership share in the last three years.

CPA Personnel Report's Annual Survey of Women in Public Accounting — 1999 reveals that on average, females make up 10.6 percent of the partnership ranks at the nation's 25 largest accounting firms. That's up

from an average 9.2 percent in last year's survey, 8.0 percent in 1997 and 6.9 percent in 1996.

At most big firms, women hold one to two percent more partnerships than last year. Plante and Moran in Southfield, Michigan, the nation's ninth largest firm has the highest representation, with women accounting for 15 percent of partnerships. Close behind is Moss Adams in Seattle at 14 percent female partners.

Also making steady progress are the Big Five firms, where nine

to 12 percent of the partners are women, up one to two percentage points over last year. Deloitte and Touche with 13 percent leads the way, although PricewaterhouseCoopers has the highest actual number of women partners at 319.

In sharp contrast with their roughly 10 percent partnership share, women comprise approximately half of the largest firms' work forces and half of today's new accounting graduates.

President's Message -- From 'vision' to 'reality' takes bylaw changes

As I am sure you know, several years ago the Society began a strategic planning process. Our goal was to study the manner in which the CPA profession was evolving, and determine how the Society needed to also change in order to remain relevant to our membership. This process intensified this year with the strategic planning retreat authorized by the Board.

The first part of our planning process was the Member Research Project we conducted in 1997-98. Through a membership-wide survey, as well as focus groups held across the state, we developed data from you on what services you wanted from the Society, and how and when you wanted to receive these services.

Next came the new Uniform Accountancy Act, the most extensive rewrite of our "model" state accountancy law in many

years. After many meetings with the State Board of Accountancy, we



David O'Bryan

are in the final stages of developing legislation for the 2000 session of our legislature. Together with the State Board, we will support amendments to our accountancy law that will affect every CPA in Kentucky, regardless of where or for whom they work.

The final piece to the planning puzzle related to the massive AICPA visioning project conducted throughout 1998 and 1999. That project also is winding down, the data gathering stage is completed, and the AICPA and most of the state CPA societies have moved into a phase labeled "vision into reality."

Given all this, when I assumed the presidency last June, I asked the

Board of Directors to approve the necessary resources to conduct the retreat referred to above, which allowed us the opportunity to focus on these three major factors affecting our profession to determine what changes need to be made to the Society operations and organization. Our sole purpose then and now is to insure that your membership continues to have real value to you. Our retreat resulted in a proposal to the Board of Directors at its December 3rd meeting for very significant changes in the way that the Society operates.

My personal involvement with the Society Board spans seven years and during that time, I have attended over 30 Board meetings. Our December meeting was, I believe, the most significant of them all. The Board carefully discussed, revised, and ultimately approved sweeping revisions in the

way the Society is organized to serve the membership. The entire Board went through this process in a thoughtful, considerate manner. As President, I was truly gratified by the level of participation, commitment, and excellence demonstrated by the entire board. The changes are outlined in the column entitled "Across the Board" in this newsletter. Please take the time to carefully read this article about the future of structure of the Society.

Throughout the next few months we will move to amend our bylaws to accomplish these changes. You will have ample opportunity to see and comment on these bylaw changes as they are developed. The bylaw changes will be printed in the February issue of the Kentucky CPA. In the meantime, if you want to comment on what you have seen thus far, please communicate with me at dobryan@potterco.com.

Members in Motion

William D. Clark joined the Kentucky Department of Insurance, Frankfort . . . **Blue & Co., LLC**, Louisville, has named **Kelvin G. Hanger** and **Earl L. Wolff III** to senior managers; **Anthony L. Javorka** to senior accountant; and **Shellie Shouse** to staff accountant . . . **Meg Farmer** has joined Wright Consultants LLC, Evansville, Indiana . . . **Robert Gray** has joined Mann Frankfort Stein & Lipp, P.C., Houston, Texas, as principal in the firm's litigation support group . . . **Robbie Chitwood** was promoted to manager in the audit practice at Arthur Andersen LLP, Louisville . . . **Bill Bonny** joined Strothman & Company PSC, Louisville, as manager . . . **Benjamin R. Cooksey** joined Cartee Land Development, Inc dba Arby's Restaurants, Ashland, as CFO and Corporate Attorney. He was formerly a

partner in the CPA Firm of Fyffe, Jones & Associates, PSC of Ashland . . . **David E. Kahmann** has been hired as a staff accountant at Rudler & Associates, PSC, Fort Wright.

In the news

Michael R. Castle, CPA, PSC, Pikeville, was featured in a business spotlight story in the Appalachian News-Express.

In the community

Kim Burse, Louisville Community Development Bank, Louisville, was among 22 University of Kentucky graduates who were honored at the "Recognizing Achievement and Reaching into the New Millennium" event commemorating 50 years of the UK African American legacy . . . **Ronald G. Geary**, Res-Care, Louisville, was named to a three-year term on the

Kentucky Workforce Investment Board.

At the AICPA

Olivia Kirtley, Vermont American Corporation, Louisville, recently ended her term as chair of the AICPA, but continues to serve on the Board and these committees – Strategic Planning; AICPA Effective Legislation; Compensation; Nominations; and Finance. Other AICPA 1999-2000 committee appointments include: **Michael Mountjoy**, Carpenter, Mountjoy & Bressler, P.S.C., Louisville, Board of Directors, AICPA Effective Legislation Committee, and the AICPA Political Leadership Cabinet; **Jerry Hensley**, England & Hensley, Lexington, Peer Review Board; **W. Thomas Cooper, Jr.**, Potter & Company, LLP, Louisville and **Nancy B. Davis**, Stock Yards Bank

& Trust Co., Louisville, trustees of the AICPA Benevolent Fund, Inc.; **Spencer Coates**, Baird, Kurtz & Dobson, Bowling Green, Peer Review Committee; **Jerome Kreger**, Apple Sauce Inc., Crestview Hills, Business and Industry Executive Committee; and **Jon Meyer**, Jones, Nale & Mattingly, PLC, Louisville, Management of an Accounting Practice Committee. Executive Director **Ben Gratzler** has been appointed to the AICPA National Steering Committee on Regulation of the Profession.

Don't be shy. Let us know your news, promotions, job changes and honors. Contact Emily Whalin, ewhalin@kycpa.org

Across the Board . . . Reorganized Society structure will add benefits

The Board of Directors met on Friday, December 3, 1999 in the Society Education Center. The Board reviewed and discussed proposals to change the organizational structure and some operations of the Society, as recommended through the strategic planning process conducted this fall. The changes are:

- effective July 1, 2000, the formation of a Leadership Council, (LC) consisting of 45 members selected from across the state. The purpose of the Council will be to provide input to the Board on matters affecting the Society and the profession in Kentucky, to help identify future Society leaders from

all areas of the state, and to provide individual members, through LC members from their area, to have a voice in these decisions. Any Society member in good standing may volunteer for service on the Council. Appointment will be for two years, with a maximum of four years service. The Council will meet two times a year, or upon call of the Board. Expenses in connection with service on the Council will be borne by the Society, and Council members will take an active role in Society meetings held in their respective area of the state.

- effective July 1, 2000, begin the process of forming special

member "sections," reflecting specialties and other specific areas of interest of our members. Section members will receive special mailings (email), invitations to special programs, and the opportunity to meet and network with other members of the section. Examples of sections planned initially are estate and financial planning, business valuations, and information technology.

- effective July 1, 2000, coincident with the formation of the Leadership Council, the chapters are to be dissolved. The Board made this decision in the belief that the Leadership Council provides a better vehicle to identify

future leaders, one of the main purposes of chapters. They also believed that in today's environment, members are more interested in meeting and networking with other members who share a common area of interest, rather than simply geography. The new membership sections are designed to meet this need. Finally, the Society will hold several general membership meetings each year in various parts of the state to keep members informed of issues affecting them. In addition to members from the area, Society officers and Leadership Council members will also attend. Special meetings like the very popular

Classifieds

Guidelines for Classifieds

Rates are 50 cents per word (\$30 minimum), add \$5 for blind box ads. The deadline for placing ads is the 1st of the month and payment by check must accompany the ad. Classified ads also appear on our website, www.kycpa.org for no extra charge. Replies to blind box numbers should be sent to that number, c/o The Kentucky CPA, KSCPA, 1735 Alliant Avenue, Louisville, KY 40299-6326. All replies will be forwarded unopened to the purchaser of the ad. For more information, contact Caroline Johnson at (502) 266-5272 or email at cjohnson@kycpa.org.

Employment Opportunities

A new e-commerce business is coming. Do you want to capitalize on the Internet? E-mail: jljones@apex.net.

Resumes-Resumes-Internet – If your resume isn't a winner, it's a

killer. Do it right, call Career Resumes (800) 800-1220 or fax your resume to (800) 927-4611 for a free critique/price quote. Place your resume on the Internet. Viewed by over 8,000 companies. www.career-resumes.com

Controller - \$40M manufacturing company needs CPA for controller Position. Strong manufacturing and cost background is required. Growth opportunity with public company. To \$70K. Call Sarah Hardy at Robert Half (800) 477-4253 or email sarah.hardy@roberthalf.com.

Staff Accountant - \$200M manufacturing company seeks staff accountant with strong analytical skills to help with recording and analyzing complex transactions. To \$35K. Call Sarah Hardy at Robert Half (800) 477-4253 or email sarah.hardy@roberthalf.com.

Quality Assurance Career Opportunity

The Auditor of Public Accounts is seeking to fill positions available in the Office of Quality Assurance and Consultation. Responsibilities include internal quality control

assessment, review of governmental audits and training coordination for audit staff. Education Requirements: Bachelor's degree, which includes 20 semester hours of accounting. Experience Requirements: One to four years professional experience in auditing; preference given to applicants with governmental auditing experience, certification as a CPA CIA, or CGFM. Written test and completion of a state application are required. Compensation commensurate with experience. To obtain an application please contact: Auditor Recruitment, 2501 Georgetown Road, Suite 2, Frankfort, KY 40601-9860, Telephone: (502)573-0050 Ext. 106, Fax: (502)573-0067. An Equal Employment Opportunity Employer. M/F/D.

Pension Plan Administrator

Position – Western Kentucky accounting firm is in need of a pension plan administrator. Must have experience in setting up plans and meeting with clients regarding pension matters. Salary open, based on experience. Send resume and references to: York, Neel & Co. – Henderson, LLP, PO

Box 596, Henderson, KY 42419-0596

Accounting Instructor, Indiana University Southeast.

Indiana University Southeast seeks applicants to teach accounting part-time. Applicants should hold an MBA, or other appropriate master's degree and also be a CPA or CMA. Send letter of application, resume, and the names of three professional references to: Professor Vicki Meredith, Indiana University Southeast, 4201 Grantline Road, New Albany, IN 47140; Fax (812) 941-2672; or e-mail to vmeredit@ius.edu. IUS is an Affirmative Action and Equal Opportunity Employer.

Director of Finance/

Reimbursement. Louisville-based health care trade association seeks a self-starting individual familiar with state and federal payment systems to manage its finance and reimbursement programs. Position requires comprehensive understanding of GAAP, proficiency in database management, and public policy development. Team player with strong communication skills a must. Minimum of 3 years related

“chapter student night” functions would occur at these times.

- effective July 1, 2000, we will offer “associate” membership to non-CPA professionals working for CPA firms. Although firms will have a degree of discretion as to who they nominate for associate membership, it is anticipated that such individuals are those who may hold an ownership interest in the firm after our law is amended to allow ownership by non-CPAs. Associate members may serve as members of committees, task forces and sections, but may not have voting privileges or hold statewide office. Associate membership would also be available

to college accounting educators.

- utilizing a “phased” method, our Board of Directors will be reduced from 21 to 15 members, meeting six instead of four times annually, replacing the monthly Executive Committee (EC) meetings. The Nominations Committee will consider representation from all areas of the state, as well as that based on age, gender and occupation for Board positions. The EC, now eight members, will consist only of the president, president-elect, and secretary/treasurer. The new EC will meet as necessary.

We will now begin the process of drafting bylaw amendments to

affect these changes. The Board will hold a special meeting on January 21, 2000, to give first approval to these amendments. Bylaw amendments require approval by the Board at two meetings. If approved on January 21, the Board will consider the amendments again at a regular meeting on March 31, 2000. If approved then, they will be final.

At the meeting the Board also:

- accepted the audit report for our FY ended June 30, 1999 from Anderson, Bryant, Lasky and Winslow, CPAs which revealed revenues of \$1,856,486, with expenses of \$1,838,036.
- approved applications and

other membership actions and noted that membership is now 4,817, including 203 student members.

- heard a presentation by Kentucky Democratic Party Chair Nicki Patton urging us to encourage CPAs to inform tax clients of the campaign finance fund contribution check-off. Several Board members expressed the belief that many taxpayers are not aware that a portion of the funds collected are returned to the taxpayer's own county. While expressing general support for this program, the Board agreed to take a limited role in communicating with our members on this subject.

experience and degree in business, accounting, or finance required. Send resume and salary history to: Human Resources Mgr., 9403 Mill Brook Road, Louisville, KY 40223.

Strothman & Company, PSC - Are you finding that effectively serving your mid-sized, entrepreneurial clients, at your large CPA firm is not the path to success? At Strothman & Company PSC, this is the only way to succeed. We are seeking motivated CPAs to serve our diverse client base, and succeed! Call Bill Meyer at (502) 585-1600 to have a confidential discussion of the opportunities available at our firm.

Humana, a nationally respected managed health care provider, has the following positions available in Louisville, KY:

Manager, Market Financial Analysis

Candidate will manage departmental activities and projects, develop and monitor cost variance and underwriting profit improvement plans and develop methods and criteria to measure and summarize complex data. Requirements: Bachelor's degree in Finance/Accounting, 4 years

financial analysis experience and strong technical knowledge of accounting and financial analysis principles and theory. CPA, MBA and Insurance/Healthcare background desired.

Senior Accounting Analyst

Candidate will analyze, classify and review complex accounting transactions; develop financial statements and reports; and identify, research and correct complex problems and solutions. Requirements: Bachelor's degree, 5+ years Financial/Accounting Analysis experience and spreadsheet and database knowledge. CPA and 3-5 years Insurance operation background desired.

Financial Analysis Manager

Candidate will manage departmental activities to ensure accurate and timely accounting, financial and statistical reports, filings and data; develop methods and criteria for measuring and summarizing complex analyses/data; and ensure overall adherence to corporate guidelines and performance standards. Requirements: Bachelor's degree in Finance/Accounting, 5+ years Insurance operation background and at least 8 years Financial analysis experience. CPA and

MBA desired.

Financial Reporting Analyst

Candidate will prepare, format and present financial statements, reports, disclosures and analyzed financial data to management for review and decision-making. Requirements: Bachelor's degree in Accounting, 2-5 years financial reporting experience, be deadline driven and be able to handle multiple priorities. 3 years Insurance operation background and 1-3 years public Accounting experience desired.

Financial Analyst

Candidate will prepare accounting, financial and statistical reports, filings and data; assist in developing methods and criteria for summarizing analyses/data; and complete routine and moderately complex financial analyses. Requirements: Bachelor's degree, 3-5 years financial analysis experience and strong Microsoft Excel and Access skills required. 3 years Insurance operation background desired. Activity Based costing experience helpful.

We offer an excellent salary and benefits package, including immediate eligibility for health/dental coverage, pre-tax savings

and retirement plans. Apply online at: www.humana.com/career. Or send your resume with position and job code 12019NLSM1 printed clearly at the top, to: HUMANA, Attn: S. Martin, 500 W. Main Street, Louisville, KY 40202, Fax: (502) 580-3833, E-mail: smartin@humana.com. Equal Opportunity Employer. Drug-free Workplace.

Anchor Business Broker, Inc. - We are currently looking for professionals to join our expanding team. Respond in confidence to Jenny at (502) 479-8973. Also, visit us at our web site www.anchorbrokers.com for a complete list of businesses for sale.

Office Space Available

Lexington: Single offices available on short or long term leases. Can be furnished or not. Cost includes receptionist service, use of conference rooms, copier, break room, utilities, cleaning. Also available: secretarial support, fax, mail service, and phone answering. Call Peg at (606) 278-5700.

Study shows 91% of executives know what CPAs do

While 91 percent of the business executives interviewed for the National Association of State Boards of Accountancy's (NASBA) public perception study said they were either "very" or "moderately" familiar with CPAs, only 26 percent of the general public surveyed said the same. Seventy-five percent of the executives can articulate a difference between licensed and non-licensed CPAs according to Wirthlin Worldwide, the polling organization. Although 30 percent of the executives said they were aware of the organization responsible for regulating the

profession, only 10 percent of the general public said they know who regulates CPAs.

For the NASBA Public Perception Committee's project, Wirthlin conducted 802 interviews among adults 18 and older across the country and then did another telephone survey of 201 business executives at the senior management level from companies of varying levels of annual revenue.

In the business community, only 14 percent said they were unaware of what is required to obtain and maintain a CPA license.

A majority named continuing education (55 percent) and a certification examination (53 percent) as requirements. When specifically asked what should be required of a CPA, the general public agreed CPAs should pass a test (98 percent), comply with professional standards (98 percent), abide by a code of ethics (97 percent), be of good character (93 percent), participate in continuing education (91 percent), complete required work experience (90 percent) and obtain a college degree (80 percent).

Call for your Magic Kingdom Club enrollment form

It's time for all KSCPA members to update their current Walt Disney Magic Kingdom Club card which expires this month. To update a current membership, or to join the club as a new member, you must complete an enrollment form and mail it directly to the Disney Corporation. A personalized plastic membership card and club materials will be mailed to your home within two to three weeks.

Magic Kingdom Club members receive discounts at Disney Parks, special resort room rates, merchandise discounts at The Disney Store worldwide, special offers on the Disney Cruise Line and other benefits.

To receive an enrollment form or to learn more about this free KSCPA member benefit, please call Carolyn Bowen at the Society office at (800) 292-1754, or (502) 266-5272. You may also e-mail your request to cbowen@kycpa.org.

Bowl for Kid's Sake

On Saturday, January 8, 2000, Big Brothers/Big Sisters will be holding its annual Accountants' Bowl for Kids' Sake at the Rose Bowl Lanes in Louisville from 3 to 5 p.m. This year's theme is "Beach Blanket Bingo." There will be prizes, free pizza and soft drinks. All Kentucky and Indiana accounting firm personnel; their family members and friends are welcome. If you are interested in joining the fun as well as supporting a great cause, please call Melanie at the Big Brothers/Big Sisters office in Louisville at (502) 587-0494 for more information.

CPE

January, 2000

			non-member	member
7	CONF	*Kentucky State Tax Conference		
10	TAX	PPC's Federal Tax Update	\$230	\$180
11	TAX	PPC's Federal Tax Update	\$260	\$210
20	PD	**Communication Skills	\$260	\$210
21	PD	**Client Communications & Servicing (a.m. only)	\$130	\$130
21	PD	**Presentation Skills (p.m. only)	\$ 80	\$ 80
			\$ 50	\$ 50

*Conferences not eligible for \$25 early discount. **Register for all three for \$240. Register securely online at www.kycpa.org or use the form below.

CPE Registration Form

Mail to Kentucky Society of CPAs, 1735 Alliant Avenue, Louisville, KY 40299-6326
www.kycpa.org, 502-266-5272, 800-292-1754, fax 502-261-9512

Name _____

Employer _____

Address _____

City/State/Zip _____

Phone/Fax _____

Course Title/Date _____

Location _____

Special needs / Payment Method Check Enclosed MasterCard or Visa / Total Enclosed \$ _____

Credit Card # _____ Expiration date: _____

Signature _____

Member Non-Member Non-CPA Staff Member other state society / New address? Yes

IRS expands credit card acceptance

After a successful test of accepting credit card payments this year, the Internal Revenue Service will expand their availability to individuals seeking automatic extensions of time to file returns and those making estimated tax payments for tax year 2000. There will also be new opportunities to file and pay taxes electronically.

The IRS offers these electronic payment options through partnerships with private industry, including credit card processors and tax preparation software developers. More than 129,000 people paid their federal taxes by credit card or direct debit transactions during the 1999 pilot.

"We've been pleased with the positive response from taxpayers to our electronic payment alternatives, and with the private sector partnerships which have made these options possible," said Robert E. Barr, IRS Assistant Commissioner for Electronic Tax Administration.

"Making the whole tax process — filing, signing and paying — fully electronic advances our goal of transacting 80 percent of our business electronically."

All individuals will again be able to use the pay-by-phone

system to charge tax payments to American Express, Discover or MasterCard accounts. This system will accept three types of payments:

- the balance owed on a 1999 return;
- a projected balance of 1999 taxes due on a request for an automatic extension of time to file; or
- an estimated tax payment for tax year 2000.

Taxpayers charging an automatic extension or estimated tax payment will not have to file the associated paper Forms 4868 or 1040-ES. The phone system, operated by Official Payments Corporation (formerly U.S. Audiotex), of San Ramon, Calif., will open January 14, 2000. The estimated tax payment option will become available March 1, 2000.

Three tax software developers will offer e-file and pay combinations for individuals. In these programs, the credit card payment information is part of the electronic return filed.

• Intuit, of Mountain View, Calif., which piloted this option for personal computer users last year, will expand its program to people using its Web filing service and to tax preparers using its professional

series software. The Intuit programs will allow tax payments only with the Discover Card.

• Nelco, an e-filing transmitter and software developer located in Green Bay, Wisc., will include an option for payments using an American Express Card for both online filers and taxpayers e-filing through tax professionals.

• Orrtax Software, of Bellevue, Wash., will partner with Official Payments Corp. to allow charges to the same three cards used on the phone system to be included in returns e-filed through tax professionals.

The IRS does not set or collect any fees for credit card payments, but the private sector partners may impose convenience fees, based on the tax amounts charged.

All individuals who file electronically — including those using TeleFile, the file-by-phone system — will be able to have the balance due debited directly from their bank accounts. Many people already use such direct debits for their mortgages, auto loans or utility bills. Last year, the IRS limited direct debits to computer-filed returns.

THE KENTUCKY CPA

December 1999

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