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**"To avoid
 criticism.....Do
 nothing...Say
 nothing...Be
 nothing!"**

- Elbert Hubbard



The CPA. Never Underestimate The Value.™

Presidents Message

On June 27, 2000, the Securities and Exchange Commission (the "SEC") approved the issuance of a major new rule proposal that would radically alter independence requirements for accounting firms that audit SEC registrants. This is the most significant rule proposal on auditor independence since the federal securities laws were enacted in the 1930s. As we go to press, the period for comment has already expired. The rule, if adopted, will implement changes in seven principal areas: (1) financial relationships, (2) employment relationships, (3) business relationships, (4) scope of services, (5) contingent fees, (6) quality control standards, and (7) proxy disclosure requirements for public companies. In



KSCPA President
 Gwen Tilton

addition to enumerating several specific restrictions on the scope of non-audit services firms can offer to registrants, the proposed rule would apply an open-ended independence test through the codification of an appearance standard and the use of four general provisions that leave the SEC with broad discretion to restrict audit firms' activities beyond those expressly prohibited by the rule.

Under the proposal, accounting firms would be prohibited from

providing the following ten non-audit services to audit clients:

1. Bookkeeping or other services related to the audit client's accounting records or financial statements.
2. Financial information system design and implementation.
3. Appraisal or valuation services, fairness opinions, or contribution-in-kind reports.
4. Actuarial services relative to policy reserves and related accounts.
5. Internal audit outsourcing other than nonrecurring evaluation of discrete items or programs and operational internal audits unrelated to the internal accounting controls, financial systems, or financial statements.

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**Want to Throw some Money Down the Rat Hole?
 Try Branding**

Many accounting firm owners and marketing professionals have been deliberating the concept of branding during recent months. Most branding efforts end with wasted dollars and little results. One managing partner said he'd "thrown \$100,000 down the rat hole."

The problem with branding accounting firms, particularly in the middle market, is the lack of consistency from one partner to another. The reason that McDonalds has one of the most successful brands

is not because of the gourmet quality of their food. It is because of the consistency of the customer experience – worldwide. The potential customer has developed trust in McDonalds that each experience will be similar.

The fundamental reasons why brands work is twofold: 1) Client Trust and 2) Service Consistency.

Client Trust

In his book, *Trust in The Balance*, Robert Bruce Shaw says that trust requires integrity, concern and results.

From the client's point of view, an accounting firm can have the highest integrity and achieve excellent results but, without concern, be unsuccessful in establishing trust. The key ingredient to any marketing success is for your existing clients to tell other people about you by saying, "Go to these guys, you can trust them."

Branding is a way of packaging an accounting firm. If your clients read your branding campaign and have a disconnect, the campaign is dead.

Branding should not only attract new
(continued on page 2)

President's Message (continued from page 1)

6. Management functions.
7. Human resources.
8. Broker-dealer, investment advisor, or investment banking services.
9. Legal services.
10. Expert services.

Moreover, the SEC proposes to reserve the right to prohibit other services, utilizing the appearance standard and the four general provisions. In addition, the SEC has established a broad definition of the term "affiliate" and seeks to restrict non-audit services of affiliates as well. The proposed rule would impute to an accounting firm the activities of virtually any entity with which the accounting firm has a commercially valuable business relationship by viewing such as an "affiliate of the accounting firm."

Firms that Do Not Audit SEC Registrants

The proposed rules are likely to affect firms which do not audit SEC

registrants in two key areas. First, the rules could be viewed as the new model by state legislators and state boards of accountancy, as well as federal bank regulators, the Department of Labor and other regulatory bodies.

On September 13, 2000, witnesses who serve on state boards of accountancy testified that their boards would likely follow the lead of the SEC. Additionally, the proposal's affiliation rules would profoundly impact small firms because of the broad definition of an "affiliate." Any affiliate of the accounting firm would have the same independence obligations as the accounting firm. An immediate effect would be the likely end of cross referrals and many joint services performed through firm associations and networks.

Although the SEC claims that its proposed rule "would not affect tax-related services" to audit clients, it would ban acting as an advocate for

an audit client, or providing expert services in administrative proceedings, thus effectively prohibiting CPAs from representing public audit clients before the IRS.

Members in Industry

The SEC proposal is not only potentially detrimental to members in public practice, but for CPAs working in industry as well. The proposal would restrict public companies' freedom of choice when seeking outside professional services. The SEC would force companies to constantly choose whether to hire a firm solely as its auditor or solely as a provider of other services.

What Can You Do?

Although the formal period for public comment has already ended, we urge you to continue writing to the SEC and to members of Congress to let them know your position of this broad sweeping proposal. The potential impact of this proposal

should also remind all of us of the importance of the Society's and the Institute's ongoing role in the legislative process. For more information on the proposal, and for guidance on how to submit comments to the SEC and to your members of Congress, visit the Society's website at www.kycpa.org. If you have not contributed to our PAC this year, please do so now by sending your personal check to the Society to help in the efforts to represent all of our interests on this and other upcoming legislative proposals which would affect our profession.

Lost Members

We have lost contact with these members. If you know how to get in touch with them, please contact Jan Conway at (800) 292-1754 or at jconway@kycpa.org.

- James E. Banahan, last address in Ft. Myers, FL.

- Craig N. Dunaway, last address in Jeffersonville, IN.

- Bryan F Hatten, last address in Chesapeake, Oh.

- Ericka N. Muncy, no known address

- Nancy L. Sherfey, last address in Tampa, FL.

- Jerry W. Stone, last address in Louisville, Ky.

- G. Wayne Voyles, last address in Jeffersonville, IN.

Branding (continued from page 1)

clients, but reinforce your existing clients' buying decisions.

Service Consistency

Service consistency is an opportunity most mid-sized accounting firms are striving toward. The journey is quite difficult because of the lack of communication with existing clients around the quality of the service being delivered today. Accountants seem content to send out useless client surveys in the mail, but are quite resistant to go see the clients personally.

The only way to establish service

consistency is for the owners of a firm to set down the service laws: Promptness in dealing with client concerns, maintaining client comfort in difficult circumstances, regular communications during engagements, no training of junior staff on client's nickel and so on. Then, for every significant engagement, the managing partner or marketing professional should visit the client face-to-face and ask the two key questions: How did we do? How can we get better?

The service consistency equation becomes more difficult when a firm is

focused on growing inexperienced staff members. Will each one of them be able to deliver consistently, or must an owner always be present? McDonalds delivers a consistent product because they have clear service standards and train the young team members to deliver your food the same way, every time.

Before you throw your money down the rat hole of branding, make sure that clients trust your message and you can deliver services consistently.

Troy A. Waugh, CPA, MBA
Waugh & CO, Inc.

43rd Annual Kentucky Institute on Federal Taxation

Death and Taxes...

To paraphrase Benjamin Franklin, nothing in this world is certain but death and taxes. There's not much we can do about death, but we can make the taxes hurt a little less. Find out how by attending the 43rd annual Kentucky Institute on Federal Taxation on November 15-17, 2000, at the Galt House East, Louisville. As a tax strategist, consultant, and business leader, you know the importance of staying on the leading edge. Here is your opportunity to discover ways to save money, avoid IRS troubles, plan for the future, and bring value to your company and clients.

Nationally recognized speakers will converge on Louisville during this three-day event to bring you the latest tax law changes, court rulings, and tax planning tools on the market today. This Institute will give you practical information to determine your

"Choice of Entity," "Negotiating Mergers and Acquisitions," "Planning for Reasonable Compensation," and "Roll-up & Other Creative Deal Structures." You'll learn more about "Economic Development Incentives in Kentucky," "Estate & Business Succession Planning Tool ~ESOP," "Designing Stock Compensation Plans," and "Business Valuation Issues and Case Law Update."

Hot topics include the "Attorney-Client, Accountant-Client and Workproduct Privileges," "Start Up Expenses & Section 195," "Benefits of Cost Segregation Analysis."

Special luncheon speaker is David A. Jones, Jr. and Kent Oylar, Chrysalis Ventures, Inc. They will give a short, but to the point, presentation on taking a company public.

Vern Hoven, CPA, of Vern Hoven Tax Seminars, returns to the Institute with his outstanding tax update.

Hoven is regularly recognized for his outstanding presentations. He has received the "Tax Instructor of the Year" award from Illinois, Indiana, and Nebraska CPA Societies.

This program, co-sponsored by the Kentucky Institute on Federal Taxation, Inc., the Educational Foundation of the Kentucky Society of CPAs, the Louisville Bar Association, and U of L School of Law, offers 24 hours of CPE credit and 20 hours CLE credit. Registration fee is \$325 if received prior to November 1, 2000 and \$360 if received after this date. Find out how you can take advantage of the multiple registration discounts. Register right away. For more information, visit our website at www.kycpa.org

Dues Renewal

It's now easier than ever to renew your membership in the Kentucky Society of CPAs. You can update your membership profile and pay your dues online. Just go to our website at www.kycpa.org and click the online payment link under "2000-2001 Dues Information." You'll need to type in your first and middle initials and last name (no spaces and not case sensitive) along with your membership identification number (or password). Your ID number is located at the top of your dues statement and on the mailing label on this newsletter. If you cannot find your ID number, give us a call and we'll get you started.

As you review your membership profile, please take a moment to update the special interest information. This will enable us to send you information that you want. We would also like to call your attention to the opportunity this year for you to join one or more of our new Special Interest Membership Sections.

Please take a moment to renew your membership in the only professional organization in Kentucky that is dedicated completely to the advancement, education and protection of your CPA profession. If you have any questions or concerns, please contact Janet Conway at jconway@kycpa.org or call 800-292-1754.

Members in Motion

Dr. Suzanne Peal, a Georgetown College professor has received the Manning Distinguished Mentor and Teacher Award...Welenken Himmelfarb & Co., CPA has announced the promotion of **Tracy D. Adams** to Senior Accountant and **Daniel C. Mesmer** to Supervisor...Chilton and Medley, PLC, Louisville has selected **Carrie McElroy** as a Senior Staff Accountant, **Jenny Hall** as a Staff Accountant, **Chris Hatcher** as an Audit Manager...**Brad Smith** has been named a partner at Ernst & Young LLP, Louisville...Deming, Malone, Livesay &

Ostroff, CPAs, Louisville has selected **Robert Heuel**, **Stacey McCullum** and **Eric Niebauer** as staff accountants...**David C. Bundy** has become a shareholder in Dean, Dorton & Ford, PSC, Lexington...**Edward T. Maley** has been selected as Accounting Manager at Lexington Public Library, Lexington...**Jim Tencza** has joined Ernst & Young, Louisville as Senior Manager...**John R. Clements** has accepted the position of Chief Financial Officer of Porter Health System, Valparaiso, IN...**Christi Sayles** has been

selected as a Tax Manager and **Chad Dworsky** as a Manager by Strothman & Company, PSC, Louisville.

Send us your news

Don't be shy. Let us know your news, promotions, job changes and honors. Contact Ben Bahil at bbahil@kycpa.org



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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 Candace Green at (502) 266-5272 or email at cgreen@kycpa.org

Employment Opportunities

Controller – Looking for a great opportunity with a dynamic company? Join the Corradino team! We are a national engineering, architectural, planning environmental and construction management firm that has an immediate opportunity for an experienced individual to lead our accounting team. This position places emphasis on general ledger, multi-state payroll taxes, job costing and management. Strong PC skills (knowledge of BST helpful) are essential. CPA required. Corradino offers a competitive salary, employee benefits, and relocation expenses. Please respond with cover letter and resume to Elee Bingham via email: ebingham@corradino.com, fax (502) 587-2636, or mail 200 S. Fifth Street, Suite 300N, Louisville, KY 40202. An Equal Opportunity Employer M/F/V/D.

Mather, Hamilton & Co., The well known and well-respected accounting firm, is looking for an individual for tax and audit. This position is at least a senior level or above. Send resumes to Mather, Hamilton & Company, Attn: Resumes, 661 S. Hurstbourne Pkwy. Louisville, KY 40351.

Are you a CPA and feeling stressed? Learn how to balance your work and home life at a Dynamic Wellness stress management workshop. Dynamic Wellness workshops teach you how to manage your stress and incorporate proven relaxation techniques into your life. The workshops are approved for continuing education credit by the Kentucky State Board of Accountancy. For more information, contact Paula Kommmor, M.Ed., CPA at 426-0334 or dyanamicwellness@aol.com.

Part-time or tax season employees needed! Would you like to work part-time, full-time temporary or perform per diem work? If so, we may be able to help you. Several firms are seeking assistance with tax and audit work. Tax season is approaching fast and many firms find themselves overworked and understaffed. The perfect solution to this workload crunch is to hire well-trained, knowledgeable professionals who are not in need of a full time job. The firms are looking for you! Ideally, you should be a CPA with three plus years of experience in tax and/or audit someone who needs little supervision and who does not want to work full-time for any firm. If you are interested in part-time or full-time temporary work as a tax season specialist, we're looking for you too. To get an application form for either the part-time per diem or tax season employment program, visit our website, www.kycpa.org, under the member benefits section or send us a copy of your resume with a brief description telling us what type of employment you seek.

Do you want to increase your income without working more hours? CPA Accord, a division of Commonwealth Investment Services, specializes in helping CPAs do just that. We will guide you through the licensing process to become an NASD registered investment broker and then support your efforts with an education program and product support. Our reputation is built on accessibility. We are a phone call away to review financial planning strategies, answer questions or coordinate support from our vendors. We respect and encourage your independence in all investment recommendations. We do not attempt to turn you into a stockbroker. You do not have quotas, nor do we push any proprietary products. You select your recommendations from the entire array of investment products according to your client's best interest. For more information, call Jim McKenzie at 888-921-9900.

CPA with three (3) to five (5) years experience - excellent interpersonal skills wanted. The position is one of professional relations management and sales, interfacing with CPA's and CPA firms. This is an exciting career opportunity with negotiable compensation and benefits. Send resume to Lee Sisney, 2300 Greene Way, Louisville, Kentucky 40220.

Chief Financial Officer – Ramey-Estep Homes, Inc. is seeking a CFO to plan, organize and direct all accounting and financial control functions of this organization. The successful candidate must possess experience in a non-profit setting and have served in a financial position of major responsibility in a Company with an annual budget of \$8 million or more. B.S. Degree in accounting required. CPA desired. Salary competitive. Send resume to H.R. Director, Ramey-Estep Homes, P.). Box 1871, Ashland, KY 41105-1871. EOE.

Accountant – South Central Kentucky C.P.A. firm is currently looking for a staff/ senior accountant. Experience with C.P.A. firm a definite plus. Individual needs strong verbal skills and knowledge of various accounting software. Salary is negotiable, based on experience and qualifications. We offer all fringe benefits as well as excellent working conditions. Reply in confidence to Blind Box – 10-1.

CPA – East End Accounting Firm. Part/ Flex Time. 20-30 hrs per week tax season. Flexible rest of year. Primarily audit/some tax. Resume to CPA, 6004 Brownsboro Park Blvd., B, 40207/ fax (502) 893-8255.

Small East Louisville area firm seeks CPA or CPA candidate for staff accountant position. Individual should possess strong Windows-based spreadsheet and work processing skills. Knowledge of QuickBooks and experience with tax preparation software a plus. Duties include individual and business tax preparation, financial statement preparation and varied write-up work. Reply to Blind Box 7-1.

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

Where else could you get a \$100,000 bonus for just doing a good job? That's right – a \$100,000 bonus for taking on one of the most challenging jobs in the brokerage business. It involves intensive training, brains, backbone, high energy and a passionate interest in investing.

As a Merrill Lynch Financial Consultant, you'll need an ability to listen carefully, understand a client's needs and then suggest appropriate investments. You're not selling, you're consulting. And it demands that you give your best effort all day, every day.

Do you have what it takes to be a Merrill Lynch Financial Consultant? If you do, we'll make a major investment in you that include a good salary, extensive support systems and top-ranked research. And, if you're just getting into our business, we'll send you to our Financial Consultants' Professional Development Program, one of the toughest training courses in the financial community. We expect you to be very successful. If you measure up to all our requirements, including best legal practices and sustained results over a five-year period, we'll give you a bonus that could be worth \$100,000. If this sounds like an interest job-and a very interesting offer-call us today. (501) 329-5000 Merrill Lynch, 101 Bullitt Lane, Louisville, Kentucky 40222. Merrill Lynch is an equal opportunity employer.

ACQUISITIONS/SALES/ MERGERS

Accounting & Tax Practice Sold – Sunbelt Business Network is pleased to announce the successful sale of the accounting and tax practice of Connie Wilson CPA PSC, Dry Ridge, KY to David E. Kahmann, CPA PLLC. For information about assisting one of your clients about the sale of their business, contact Fred Doster, Senior Sunbelt Business Broker, on his direct line at (859) 223-8157, direct fax (859) 223-8807, by E-mail at fedoster@mvexcel.com or check out the web at www.sunbeltnetwork.com.

Accounting & Tax Practice six year old firm Accounting & Tax business located in a rapidly growing area. This six-year-old firm provides income tax services, accounting and payroll for primarily small businesses. Two part-time bookkeepers and one CPA/owner are currently

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CPE

HIGHLIGHTS

Member Non-Member

November

6	Current Developments in Federal Taxation	Four Seasons, Crestview Hills	\$ 210	\$ 260
6	Compilations and Reviews - Issues and Practical Solutions	KSCPA Education Center, Louisville	\$ 220	\$ 270
7 A	Compensation & Fringe Benefits: Financing Your Largest Budget Item	KSCPA Education Center, Louisville	\$ 235	\$ 285
8 A	New Finance and Management Accounting	KSCPA Education Center, Louisville	\$ 235	\$ 285
9 A	Taxation and Administration of Compensation and Benefit Plans	KSCPA Education Center, Louisville	\$ 235	\$ 285
10	Tax Planning for High Income Tax Individuals	KSCPA Education Center, Louisville	\$ 210	\$ 260
13 A	Solving Complex Earnings and Profit Problems in an S Corporation	KSCPA Education Center, Louisville	\$ 235	\$ 285
15-17	**Kentucky Institute on Federal Taxation (fee \$360 after 11/1)	KSCPA Education Center, Louisville	\$ 325	\$ 325
20-21 A	AICPA's Annual Accounting and Auditing Workshop	KSCPA Education Center, Louisville	\$ 360	\$ 440
21 A	Estate Planning Strategies to Protect Small Business Wealth	Four Points Barcelo, Lexington	\$ 235	\$ 285
27-29	AICPA/AHI Staff Training - Supervisory	KSCPA Education Center, Louisville	\$ 520	\$ 520
27	The All New Aggressive Tax Planning for PSC's, S Corporations, and C Corporations	KSCPA Education Center, Louisville	\$ 220	\$ 270
30 A	AICPA's Guide to Consolidations and Business Combinations	KSCPA Education Center, Louisville	\$ 235	\$ 285
1 A	Guide to Sales and Use Tax	Four Points Barcelo, Lexington	\$ 235	\$ 285
4-6	Staff Training In Taxation - Level I	KSCPA Education Center, Louisville	\$ 450	\$ 450
4 A	Forensic Accounting: Fraudulent Reporting, Concealed Assets, Computer Theft	KSCPA Education Center, Louisville	\$ 235	\$ 285
6	Qualifying and Maintaining 501(c) Organizations	KSCPA Education Center, Louisville	\$ 205	\$ 255
7 A	Data Warehousing	Holiday Inn Hurstbourne, Louisville	\$ 235	\$ 285
7	Negotiations and Tax Aspects of Buying and Selling a Business	Holiday Inn Hurstbourne, Louisville	\$ 220	\$ 270
8 A	Controllers Guide to External Reporting Standards	KSCPA Education Center, Louisville	\$ 235	\$ 285
8 A	Accounting and Reporting Practices of Nonprofit Organizations	KSCPA Education Center, Louisville	\$ 235	\$ 285
11 A	The Busy Professional's Guide to Time and Stress Management	KSCPA Education Center, Louisville	\$ 235	\$ 285
11-12	Kentucky Technology Conference	Holiday Inn-Hurstbourne, Louisville	\$ 320	\$ 420
12 A	Government Reporting Models for 2000 and Beyond	KSCPA Education Center, Louisville	\$ 235	\$ 285

December

Upcoming events you won't want to miss

Current Development in Federal Taxation
Paducah, Hopkinsville, Owensboro, Prestonsburg, London and Crestview Hills
October 30 - November 6, 2000
CPE credit: 8 hours

Kentucky Institute on Federal Taxation
Galt House East, Louisville
November 15-17, 2000
CPE credit: 24 hours

Kentucky Technology Conference
Holiday Inn Hurstbourne, Louisville
December 11-12, 2000
CPE credit: 16 hours

Health Care Conference
Holiday Inn Hurstbourne, Louisville
December 15, 2000
CPE credit: 8 hours

2-Day Federal Tax Update for the Year 2000:
"Individual, Business and Corporate"
Executive West Hotel, Louisville
December 18-19, 2000
CPE credit: 16 hours

Kentucky State Tax Conference
Holiday Inn Hurstbourne, Louisville
January 5, 2001
CPE credit: 8 hours

Check our web site www.kycpa.org for complete details and register early.

Early Discount: Register with payment 10 days prior to event and reduce fees by \$25 **No Early Discount
A - Special AICPA Member discount: AICPA Members may deduct \$30 per day from Registration Fee
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 _____

KSCPA Member only AICPA Member only KSCPA/AICPA Member Non CPA staff Non-Member
 Other State Society New Address



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Classifieds

(continued from page 4)

producing \$130,000 + in annual billings. We're looking for a CPA or other small firm that puts their client's service as a top priority. Contact Fred Doster, Senior Sunbelt Business Broker, on his direct line at (859) 223-8157, fax (859) 223-8807, by E-mail at fedoster@excelonline.com or check out the web at www.sunbeltnetwork.com.

Anchor Business Broker, Inc. - Many exciting opportunities available! Visit our website or call us for the region's most complete listing of businesses for sale, www.anchorbrokers.com or (502) 479-8973.

MISCELLANEOUS

Individual practitioner in Richmond would like to retire from 27-year-old practice. No audits! Sale arrangement flexible calls Lowell Land at (859) 623-8500.

For Rent - two large offices with windows for rent in Lexington. Telephones, Conference Room and Janitorial services included. \$275.00 per month. Call (859) 245-6287.

Class "A" office space available in downtown Lexington. Location across from Phoenix Park and Lexington Public Library. Approximately 3000 to 9000 sq. ft rentable, full time maintenance, janitorial, security, all utilities, kitchen, parking. Contact Mark Hinkel (859) 255-2424.

For Rent - KYCPA Multi-Media Education Center available to members and non-members. Call Carolyn Bowen at (502) 266-5272.



1735 Alliant Avenue
Louisville, Kentucky 40299-6326

ADDRESS SERVICE REQUESTED

Part-time or tax season employees needed

Tax season is approaching fast and many firms find themselves overworked and understaffed. The perfect solution to this workload crunch is to hire well-trained, knowledgeable professionals seeking part-time employment. Several firms have expressed a need for auditors, too. If you are interested in part-time or full-time temporary work, we're looking for you.

Ideally, you should be a CPA with three plus years of experience in tax and/or audit and someone who needs little supervision. To get an application form for either the part-time per diem or tax season employment program, visit our website, www.kycpa.org, under the member benefits section or send us a copy of your resume with a brief description telling us what type of employment you seek.

IRS announces it's Interactive Telephone Directory

A major part of the IRS communications strategy is to provide taxpayers and practitioners with points of entry into the IRS - people they can call when they need assistance. The practitioner hotline will remain in place, but the IRS wants to vastly improve access to all parts of the service. Toward this end, communications liaisons have been working with every new division in the IRS to develop what they hope will be one of the most useful communications tools they can provide to our members - an interactive telephone directory of IRS managers and executives that is available on their web site. This directory, also known as the IOD, provides the names and numbers of key IRS points-of-entry on a state-by-state and division-by-division basis. Though it is a work in progress, a great deal of work has gone into its development, and the IRS is pleased to present it to you.

The URL for the IRS IOD is:
http://www.irs.gov/prod/bus_info/tax_pro/iod/index.html.

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THE KENTUCKY CPA

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