The National Society of Accountants
70th Annual Convention & Expo
August 19 - 22, 2015

HYATT REGENCY VANCOUVER
VANCOUVER, BRITISH COLUMBIA
Morgan Stanley is proud to sponsor
National Society of Accountants

William Atha
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Wealth Advisor
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Welcome to Vancouver B.C.!

Welcome to beautiful Vancouver, B.C. and the 70th Annual NSA Convention & Expo! This year’s Convention is filled with stimulating seminars to help you better serve your clients, fun networking opportunities to meet with old NSA friends as well as make new ones, and meetings for you to have a voice in shaping the future of NSA.

NSA has accomplished much in the last 12 months. The year began with efforts to sell NSA’s old office building and lease a modern office space. After a series of detailed negotiations with several prospective buyers, reviewing voluminous sales documents, and hammering out detailed lease agreements, the NSA building was finally sold. NSA will be moving into its new office at the end of August 2015.

NSA’s leadership is constantly searching for ways to help its members and its affiliated state organizations. To stay abreast of your concerns, NSA’s leadership has long employed a three-track system of communication: 1) communication through the time-tested system of governance based on District Governors and State Directors; 2) formal and informal meetings with the leadership of Affiliated State Organizations (ASOs) while participating in ASO conventions, Joint District meetings, and sponsoring Legislative Strategy/Leadership Networking conferences; and 3) direct electronic communication with members via the internet through the innovative NSA website. NSA has not only been listening to you, but this year set itself apart from other national trade associations by taking decisive action on a matter of increasing concern to all public practitioners – the growing efforts by Congress and the IRS to shift the heavy burden of making our nation’s tax system work onto the shoulders of tax practitioners.

After months of careful thought and deliberation at the Committee level, NSA developed and launched promotional efforts for a “Tax Practitioners Bill of Rights” to help relieve the stress on practitioners. Already the IRS, Congress, and some national media have taken note of this initiative. While it may take several years to begin to see an improvement at the practitioner level, NSA’s leadership has already begun meeting with members of Congress and the IRS to press for change on your behalf.
At the request of members who perform accounting and write-up services for their clients, NSA expanded its offerings by adding more informative articles in the *Main Street Practitioner*, such as the four-part series on the new SSARs 21 plus an article on best practices on preparing for firm peer review. The new level of engagement under SSARs 21, called a financial statement “Preparation,” may well become a bread and butter work product in the near future for many practitioners serving small businesses.

Member service is not just a function of listening and focus, but also scale. The larger the NSA family is, the greater the breadth of services NSA can offer all members. With this in mind, a Young Professionals Committee was formed to generate ideas for attracting and better serving the practitioners of tomorrow. Based on the recommendations of NSA’s Membership Committee, NSA launched a new Young Professionals Section and is presently working towards setting up a new webpage for Young Professionals with a special promotional membership rate. In addition, in recognition of the growing globalization of accounting and tax services and use of international accounting standards, NSA is expanding efforts to recruit non-voting Associate members living and working overseas.

Again with an eye on improving member service, NSA also explored ways to diversify and expand its revenues during the year. New ideas are being implemented to broaden revenue sources, including expanding educational offerings to NSA members through live seminars and more webinars.

NSA Committee members and Board members have worked very hard for you this year. I am proud of this year’s team of volunteers, and humbled by their selfless dedication to serving their fellow practitioners. Altering the direction of a national organization, no matter how small a change of course, is a herculean task. I am also most grateful for the efforts of all of the NSA staff. Launching new member-service programs while dealing with a building sale and moving into a new office required heroic efforts by all, and I am indebted to all who work at NSA, and to NSA volunteers.

Finally – I am grateful to you … the NSA member. NSA is built on the foundation of *Practitioners Serving Practitioners*. We share similar goals and experiences, and by working together, we can accomplish even greater things in the future.

From the bottom of my heart, thank you for the honor and opportunity to serve as your NSA President!

With Warmest Aloha and Mahalo to all of you –

Marilyn M. Niwao, J.D., CPA, ATA, CGMA
NSA President
Here we are!! Welcome to the beautiful Pacific Northwest and Vancouver, BC! I'm confident you will enjoy the city and surrounding area full of wonderful sights, great food, and plenty of outdoor activities! Thank you for taking the time and resources to be a part of this annual meeting for NSA and helping to chart our future course.

As President-elect, I am looking forward to building on the successes of the past, tackling the challenges of today, and inspiring progress for the future. I want to thank every leader that has gone before me, helping to lay the foundation from which we grow and change. Without each of you, we would not be here.

This is an exciting time for NSA, as well as the profession. With ongoing changes and regulations in tax and accounting standards, we diligently fight for the right to practice. We continue to offer quality CE and resources to help grow and maintain small firms. NSA is here for you, for each and every member.

Thank you for your friendship, support, encouragement, and wisdom as I embark on my year as President. I am truly honored to represent the National Society of Accountants.

Achieving Success Together,

Kathy R. Hettick, EA, ABA, ATP
First Vice President

Kathy R. Hettick, EA, ABA, ATP
NSA First Vice President
Hettick Accounting & Tax LLC
2551 Cole Street, Suite U
Enumclaw, WA 98022
Telephone (360) 825-0591
E-mail: kathy@hettickaccounting.com
Dear Fellow NSA Members:

It is a pleasure to welcome you to the National Society of Accountants' 70th Annual Meeting in Vancouver, British Columbia! Vancouver is a beautiful place to visit, with many interesting attractions, and a wide variety of fresh food and drink. The convention committee and the national office staff have worked hard to provide you with a wonderful experience of fun, networking, and business activities in a relaxed setting.

If you have come a long distance, and haven't done so already, I would recommend a visit to beautiful Butchart Gardens, on Victoria Island. Wear comfortable shoes and be prepared for a lot of walking. Bring a camera or use your cell phone to record the wonderful flowers and plantings.

The attendees of the annual meeting are typically the leadership of NSA and its Affiliated State Organizations. These organizational leaders represent our members at the state, local, and national level. Our right to practice is protected by their vigilance and hard work monitoring state boards of accountancy, taxing authorities, Congress, and state legislatures.

The NSA website has recently been revamped with a new look and faster, easier access to information. NSA will continue to improve its web presence with relevant activities such as Tax Talk, the ASO reporter, the Main Street Practitioner, and other publications with timely articles and commentary on important issues, such as Convention speaker Joe Santoro's series of articles on SSARS 21. Take some time to browse the new website.

We encourage members to get involved with the Leadership Development Program, NSA committees, and the Mentor-Mentee match program so that we can all benefit from giving back to the profession.

The fun begins with the Vancouver Harbor Cruise - looking forward to seeing you there!

Sincerely,

Al Giovetti, CPA, ABA, ATA, ARA
NSA Second Vice President
Giovetti & Giovetti, CPA's
1615 Frederick Rd.
Catonsville, MD  21228-5022
Telephone (410) 747-0396
E-mail:algiovetti@gmail.com

Al Giovetti, CPA, ABA, ATA, ARA
2nd Vice President
Dear Annual Meeting Attendees:

I am pleased to welcome you to NSA's 70th Annual Meeting. I am confident you will find Vancouver and the surrounding area full of interesting things to see and do.

We have put this convention schedule together in the hope that you will have the opportunity to mingle with the NSA members, attend the interesting and timely CPE sessions, and enjoy free time to renew old acquaintances and sample all that this area has to offer.

This has been an exciting year for NSA. Volunteers have spent countless hours monitoring Congress, state legislatures, the IRS, and State Boards to bring you the latest information that affects your business. We have represented you in Congress, before the IRS, and the IRS Oversight Board; we have provided input on regulations and proposed laws; we have participated in IRS meetings to discuss administrative problems and issues. In short, we have presented your views to those who write and administer the laws and regulations that affect your business. All of this information is available on our website and I invite you to browse the site at your convenience. NSA exists to serve you and we want to make sure you get as much out of your association as possible.

Let’s all get out and make the most of this wonderful Annual Meeting. As always, I urge you to vote, speak up in the caucuses, attend as many CPE sessions as you can, and visit the exhibits. I especially want to thank ACAT for hosting Thursday’s reception and the Washington Association of Accountants for sponsoring the dessert reception on Friday honoring Kathy Hettick. The fun begins at our Opening Reception, which takes place this year on a dinnertime cruise around Vancouver and its magnificent harbor - I look forward to seeing you there.

It’s your meeting; get the most out of it!

John G. Ams
Executive Vice President
Voting & Electronic Voting
To be eligible to vote at the 70th Annual Convention, you must either be pre-registered or sign in and pick up your registration and credential packets at the Registration Desk on Wednesday, August 19, 2015 between 12:30 p.m. to 5:00 p.m..

Candidate voting will be done electronically via computers provided by NSA or via a delegate’s own computer or mobile device. For voting at the NSA computer booths: eligible voters will check in and be given instructions on how to log on and vote online at the voting computer booths during voting hours. Voting hours will be on Thursday, August 20 from 1:00 p.m. to 3:00 p.m. or on Friday, August 21 from 8 a.m. to 12:00 noon.

Alternatively, delegates choosing to vote on his/her own computer or mobile device must sign an agreement to vote on the hotel premises during voting hours.

Name Badges
A blue name badge gives full conference access while spouse/guest attendees with yellow badges have access to social events. The Installation Banquet requires a ticket—this ticket is included in the same packet as your name badge. Please be sure to wear your name badge during convention hours.

BADGE COLORS ARE AS follows:
Blue Full Conference Practitioner/NSA Member
Yellow Spouse/Guest
Orange Youth
Green Exhibitor

First-time attendees have special badges in the registration packet. Please wear these badges in addition to your name badge to participate in the First Timers’ Reception on the Harbor Cruise on Wednesday, August 19th.
GENERAL INFORMATION (CONTINUED)

Vancouver Harbor Cruise, Installation Banquet & Additional Tickets
For each full conference and spouse/guest registration, tickets for the Vancouver Harbor Cruise and Installation Banquet are included. Tickets to these events are also included with one-day registrations on the day of the events. If you purchased additional tickets for any events, these tickets are also included in your registration packet.

Additional tickets may be purchased onsite at the Registration/Information Desk for the following functions:
- Vancouver Harbor Cruise for $85
- Vancouver Harbor Cruise, youth ticket for $50
- ACAT Reception $35
- Boxed Lunch $35
- Installation Banquet for $100

Please note: Onsite ticket purchases are $10.00 higher per ticket. Please be prepared to show your badge or tickets to staff at the entrance to these events.

Complimentary Copy of SSARS 21 for ACAT Credential Holders!
All ACAT credential holders will receive a complimentary copy of SSARS 21! A special ticket will be included in ACAT credential holders registration packets. Please bring your ticket to the ACAT reception on Thursday, August 20th from 6:00—7:00 pm to redeem for your free SSARs 21 gift. Copies of SSARs 21 will also be available for sale for $25.

Boxed Lunches
A boxed lunch will be served in the Regency Foyer/Balmoral/Windsor on Thursday from 11:45 a.m. –1:15 pm and on Friday from 12 noon – 1:30 p.m. If you registered for 1- or 2-days, lunch is included in your registration package for the selected day(s) only. Lunch is NOT included in the spouse/guest registration package. Spouses and guests may purchase lunch tickets onsite at the Registration Desk.

EDUCATION AND CPE

NSA is approved by NASBA, the IRS, ACAT, and CTEC as an official CPE provider.

The National Society of Accountants is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Website: www.nasba.org.
NSA has been approved by the California Tax Education Council (CTEC) to offer courses to go towards the annual “continuing education” requirement imposed by the state of California. A listing of additional requirements to register as a tax preparer may be obtained by contacting CTEC at P.O. Box 2890, Sacramento, CA, 95812-2890, by phone at (877) 850-2832, or on the Internet at www.ctec.org.

Level: Basic/Intermediate  
Instructional Method: Group Live  
No prerequisites or advance preparation is required

CPE Session Materials  
Advance electronic copies of the session materials are available for download from the NSA Annual Meeting website. Printed copies of seminar materials are not available onsite.

CPE Bar Code Scanning and Online Evaluation Form Program  
NSA will be using an electronic system for tracking attendance and issuing CPE credit for our education programs. Scanners, located outside the CPE sessions, will record when each attendee “checks-in” or “checks-out” of an education session.

You will be scanned when you enter an education session. You do not have to “check-out” unless you leave early or step-out and return, in that case you will be scanned again as you leave, and scanned again when you return, to ensure that you receive the appropriate number of CPE hours for your attendance.

In addition, you should complete the NASBA required evaluation forms online. A link to the online evaluations will be provided at each session. CPE transcripts will be provided to participants after September 1, 2015.
EXHIBITORS—Regency Foyer, 3rd Floor

Accredited Council for Accountancy and Taxation (ACAT)
1010 North Fairfax Street
Alexandria, VA 22314
Phone: 888-289-7763
www.acatcredentials.org

BizBench—UAC
288 South Commerce Drive
Salt Lake City, UT 84107
Phone: (801)506-7462
www.universalaccountingschool.com
www.bizbench.com

CFS Tax Software, Inc.
1445 Los Angeles Ave., Ste. 214
Simi Valley, CA 93065
Phone: (800)343-1157
www.taxtools.com

Florida Society of Tax & Accounting Professionals (FSATP)
PO Box 156
New Port Richey, FL 34656
Phone: (800)342-0051
www.fsatp.org

Forrest T. Jones & Company, Inc.
3130 Broadway
Kansas City, MO 64111
Phone: (800)821-7303
www.ftj.com

Fundbox
785 Market Street
San Francisco, CA 94103
www.fundbox.com

GetNetSet
Hallowell, ME 04347
Phone: (877)207-4646
www.getnetset.com
EXHIBITORS (CONTINUED)

Morgan Stanley
733 Bishop Street, Suite 2800
Honolulu, HI 96813
Phone: (808)525-6075
www.morganstanley.com

Office Tools
514 Commerce Avenue, Suite D
Palmdale, CA 93551
Phone: (888)667-8440
www.officetools.com

OnDeck
New York, NY
Phone: (888)996-1743
www.ondeck.com

Square
www.square.ca

Textellent, Inc.
37053 Cherry St., #210-D
Newark, CA 94560
Phone: (510)210-8080
www.textellent.com

Thomson Reuters-Quickfinder
P.O. Box 115008
Carrollton, TX 75011-5008
Phone: (800)323-8724
www.quickfinder.com

TPS Software, Inc.
PO BOX 75530
RPO Edgemont Village
North Vancouver, BC V7R 4X1
Phone: (888)877-2231
www.tpssoftware.com

Universal Accounting Center
5288 South Commerce Drive
Salt Lake City, UT 84107
Phone: (801)506-6472
www.universalaccounting.com
WEDNESDAY, AUGUST 19, 2015

8:00 am - 12:00 pm  NSA Board of Governors Meeting – Plaza Ballroom B

12:30 pm - 5:00 pm  Registration Open – Georgia Foyer, 2nd Floor
To be eligible to vote, you need to check in and pick up your credentials at registration no later than 8:00am on Thursday, August 20.

1:30 pm - 4:30 pm  ASO/NSA Leadership & Networking Workshop – Plaza Ballroom B

3:00 pm - 5:00 pm  Bylaws Committee Hearings – Lord Byron Room, 4th Floor

5:30 pm - 9:00 pm  Vancouver Harbor Dinner Cruise aboard the Magic Spirit – Magic Yacht Charters
Buses leave the Hyatt at 5:30pm from the Melville Street Entrance. The Magic Spirit sails at 6:00pm.

As we sail out we pass Granville Island on the south side and you have the entire glass city skyline on the north side. Further down we sail past English Bay and around Stanley Park. As we sail around the park you can see the North Shore Mountains and then we sail under the Lions Gate Bridge into Coal Harbor which is another stunning city skyline. As you are rounding the corner into Coal Harbor you can see the Grain and Sulfur docks on the north side and the shipyard/port metro authority a little further to the east. There is a lot to see in Vancouver’s Harbor. It is stunning and you will not be disappointed.

There will be a buffet dinner served on board and soft drinks are included. Also, cash bars will be open on all levels of the ship.

9:30 pm - 11:00 pm  Hospitality Suite Open – Suite 2312
Sponsored by the Washington Association of Accountants

THURSDAY, AUGUST 20, 2015

7:00 am - 8:00 am  Continental Breakfast – Regency Foyer, 3rd Floor

7:00 am - 8:00 am  Registration Open – Regency Foyer, 3rd Floor
To be eligible to vote, you need to check in and pick up your credentials at registration no later than 8:00 am today.

7:00 am - 4:00 pm  Exhibits Open – Regency Foyer, 3rd Floor

8:00 am - 11:45 am  NSA Business Session Featuring Karen Hawkins, Former IRS OPR Director, NASBA Panel & Meet the Candidates Forum – Regency ABC
Speakers: Ken Bishop, Walter C. Davenport, CPA, Karen Hawkins

11:45 am - 1:15 pm  Lunch – Regency Foyer/Balmoral/Windsor

11:45 am - 4:00 pm  Registration Open – Georgia Foyer, 2nd Floor

12:15 pm - 1:15 pm  Bylaws Committee Hearings – Regency ABC

1:00 pm - 12:00 pm  Voting Opens – Laptop, Mobile Device or Voting Room Turner 4th Floor
Voting opens at 1:00 pm and closes on Friday at noon.

You can vote on your laptop or mobile device anytime during voting hours day or night or go to the voting room to vote.
**THURSDAY, AUGUST 20, 2015**

1:15 pm - 3:05 pm  **Estate and Financial Planning Using Trusts** – Regency ABC  
*Speakers: William H. Atha II, Chris Stack, Esq.*

1:15 pm - 5:00 pm  **Hospitality Suite Open** – Suite 2312  
Sponsored by the Washington Association of Accountants

3:05 pm - 3:20 pm  **Refreshment Break** – Regency Foyer, 3rd Floor

3:20 pm - 5:00 pm  **The Continuing Evolution of Circular 230** – Regency ABC  
*Speaker: Larry Brant, Esq.*

This session will explore the history of Circular 230 including the changes over time and most recently in 2014. It will cover the role played by the Office of Professional Responsibility in Circular 230 today, including the journey that a referral to the Office of Professional Responsibility takes.

Upon completion of this session, you will be able to:
- Explain the role played by the Office of Professional Responsibility (OPR) in Circular 230 today and analyze the recent activity of this oversight division of the government.
- Explain the process involved if you, as a professional, were referred to the Office of Professional Responsibility.
- Implement policies in your firm to help ensure C230 compliance.

5:00 pm - 6:00 pm  **District Networking Sessions**

District I: Cavendish, 4th floor  
District II: Tennyson, 4th floor  
District III: Dover, 4th floor  
District IV: Lord Byron, 4th floor  
District V: Brighton, 4th floor  
District VI: Kensington, 4th floor  
District VII: Constable, 4th floor  
District VIII: Plaza A, 2nd floor  
District IX: Plaza B, 2nd floor  
District X: Plaza C, 2nd floor  
District XI: Georgia B, 2nd floor

6:00 pm - 7:30 pm  **ACAT Reception** – Seymour, Grouse, Stanley, Cypress 34th Floor  
Mix and mingle with ACAT credential holders and other attendees at this fun reception.

The Accreditation Council for Accountancy and Taxation (ACAT) offers four accreditations:
- Accredited Business Accountant/Advisor
- Accredited Tax Preparer
- Accredited Tax Advisor
- Accredited Retirement Advisor

ACAT’s accreditation is prestigious and hard-won recognition and this reception is one way of saluting those who have earned an ACAT credential and to find out more about ACAT.

All ACAT credential holders will receive a complimentary copy of SSARS 21!  See page 9 General Information for additional details. Copies of SSARs 21 booklet will also be available for sale for $25.

**FRIDAY, AUGUST 21, 2015**

6:30 am - 7:30 am  **Early Riser Scholarship Walk** – Hyatt Regency Vancouver  
Start off the day with a walk with friends and colleagues. This walk is open to everyone. *Donations accepted but not required.*
FRIDAY, AUGUST 21, 2015

7:30 am - 8:30 am  Continental Breakfast – Regency Foyer/Balmoral/Windsor

7:30 am - 1:45 pm  Exhibits Open – Regency Foyer, 3rd Floor

8:00 am - Noon  Voting in Turner, 4th Floor

8:00 am - 1:30 pm  Registration Open – Regency Foyer, 3rd Floor

8:20 am - 10:00 am  U.S.—Canada Cross-Border Tax Considerations – Georgia B
Speaker: Gary Tober, Esq. and Kevin Zimka, Attorney

After attending this session, you will acquire a basic understanding of the U.S. and Canadian tax consequences of a resident individual or corporation of the United States making investments or conducting business in Canada and a Canadian resident individual or corporation making investments or conducting business in the United States.

Coverage of tax aspects of such crossborder activities will include:
- Residency rules,
- Choice of entity,
- Different tax treatments of various categories of income,
- Tax treaty benefits, and
- Filing requirements.

In addition, we will cover special tax consequences applicable to a change of residency and potential mismatches associated with departure taxes and tax differences that arise as a result of different entity classification rules in Canada and the United States.

8:20 am - 10:10 am  SSARS 21 is Coming! – Regency ABC
Speaker: Joseph L. Santoro, CPA

This session will provide important new information about the AICPA’s new Statement on Standards for Accounting and Review Services [SSARS] No. 21, released October 2014.

Not since 1979 has the world of compilation and review services seen such a significant change in operating procedures. Some 35 years ago, Statement on Standards for Accounting and Review Services [SSARS] No. 1 defined two levels of service:

1. The Compilation, which is limited to presenting in the form of financial statements information that is the representation of management, and
2. The Review, which consists principally of inquiries of company personnel and analytical procedures applied to the financial data. While those two levels of service have survived almost four decades and nineteen updates, revisions, or other forms of clarification, the advent of SSARS No. 21, released in October 2014, could rock the non-audit community like never before.

SSARS No. 21 adds, among other things, a new level of service—The Preparation that can be released by an accountant when financial statements are issued that have not been audited, reviewed or compiled. SSARS No. 21, at 172 pages, is a massive rewrite and codification of virtually every preceding SSARS [the one surviving SSARS is No. 14 with respect to pro forma financial statements], and is effective for engagements performed in accordance with SSARS for periods ending on or after December 15, 2015, with early implementation permitted. According to the AICPA, the early implementation option means that practitioners can begin using the new standard on the release date. Thus, financial statements for the period ending on October 31, 2014 could be treated as a “preparation” if all the related caveats have been addressed.

This course is intended as a “heads up” message of things to come, with emphasis upon the major changes to financial statement reporting, will address your responsibilities, and will include sample engagement letters.

Sponsored by the Accreditation Council for Accountancy and Taxation
FRIDAY, AUGUST 21, 2015

8:30 am - 12:00 pm  **Hospitality Suite Open** – Suite 2312
Sponsored by the Washington Association of Accountants

10:20 am - 12:00 pm  **U.S. Tax Filing Requirements for International Activities** – Regency ABC
*Speaker: Gary Tober, Esq.*

By attending this session, you will have an enhanced knowledge of U.S. tax filing requirements and develop an understanding of the tax return and disclosure requirements imposed by U.S. tax law on U.S. taxpayers with international business and investment activities.

Among the tax returns and filings to be addressed are those for signature authority over foreign bank accounts, ownership interest in foreign financial assets, U.S. withholding requirements under Chapters 3 and 4 and U.S. tax forms related to the payment and withholding on U.S. source payments to foreign taxpayers.

At the end of this session, you should be able to:
- Identify those situations where such U.S. tax filings or reporting are required.
- Minimize reporting errors and avoid potential tax penalties imposed on missed or incomplete tax filings for international activities.

12:00 pm - 1:30 pm  **Lunch** – Regency Foyer/Balmoral/Windsor

12:00 pm  **Voting Closes at Noon**

1:30 pm - 5:00 pm  **NSA Business Session Featuring Award Presentations** – Regency ABC

8:00 pm - 10:00 pm  **Dessert Reception Honoring Incoming NSA President, Kathy Hettick** – Stanley/Grouse, 34th Floor
*Sponsored by the Washington Association of Accountants*

SATURDAY, AUGUST 22, 2015

7:30 am - 8:30 am  **Continental Breakfast** – Regency Foyer, 3rd Floor

7:30 am - 9:00 am  **Registration Open** – Regency Foyer, 3rd Floor

8:30 am - 12:00 pm  **Business Financial Health Checkup** – Regency ABC
*Speaker: Walter Haig, CPA*

This course fills an important need for public accounting practitioners and for anyone who provides business advice by offering practical guidance for the effective use of benchmarking and analytical procedures in financial statements. In addition, this course will address the use of key factors to improve the profitability of a business and to identify material misstatements in financial statements. The concepts presented are also applicable to tax preparers for business entities in advising their clients.

At the end of this session you will be able to:
- Develop benchmarks
- Prepare financial statements as meaningful communication tools
- Develop effective financial information communication strategies
- Use financial presentations as management tools
- Identify and interpret key factors in profitability
- Use analytical procedures for the identification of misstatements in financial statements
- Use profitability models for for-profit enterprises
- Create manageable "problem" statements

9:00 am - 12:00 pm  **Hospitality Suite Open** – Suite 2312
*Sponsored by the Washington Association of Accountants*
10:00 am - 4:00 pm  **Grouse Mountain and Capilano Suspension Bridge Tour – Hyatt Regency**

From suspension bridges and treetop viewing platforms, to fish ladders and mountain gondolas, this is the ultimate tour for thrill-seekers and nature lovers. Enjoy the ocean, mountain and cityscape views over the Lions Gate Bridge and the adrenaline-pumping elevation at Capilano Suspension Bridge Park. Watch salmon leaping up the river at the Capilano Salmon Hatchery, then climb aboard the world-renowned Grouse Mountain Skyride to a mountaintop playground of panoramic views and activities.

**Tour Highlights**
- Burrard Inlet views from Lions Gate Bridge
- The 137-metre suspension bridge, Cliffwalk and Treetops Adventure at Capilano Suspension Bridge
- See the lifecycle of the west coast’s signature fish in beautiful Capilano River Regional Park at the Capilano Salmon Hatchery
- Grouse Mountain including Theatre in the Sky, summer logging show & more

This tour is included in the Spouse/Guest Registration Package.


Cost: Can$152 per adult; Can$95 per child 3-11 years

**NSA attendees will receive a 20% discount by entering the code NSA15 in the check out section when paying for their tours.** Prices are in CAD.

12:00 pm - 1:30 pm  **Lunch (on your own)**

1:30 pm - 3:30 pm  **Tax and Accounting Risk Management: Enduring Concerns and Modern Challenges – Regency ABC**

*Moderator: Rick Jones  
Speakers: Michelle Corsi, Patricia McCarron, Tim Shea*

This presentation will be an overview of the liability exposures that tax preparers, Enrolled Agents, CPAs, and other accounting and tax professionals face in our changing world. From deciding whom to accept as a client, to managing expectations for the services you will (and won’t) provide, there are key practices to follow that will help you manage your risks.

This panel session will cover:
- proper procedures for your practice in accordance with the *Patient Protection and Affordable Care Act*;
- avoiding conflicts of interest;
- why managing deadlines is important;
- increasing your awareness of cyber liability risks for your clients through your business;
- claim trends and scenarios in the realm of accounting practices, to increase appreciation for the avoidance of getting sued in the first place.

**Learning Objectives**

At the end of this session, you will be able to:
- Identify significant risk and liability issues for tax and accounting practices.
- Mitigate and manage these risks.
- Identify and appreciate standard insurance coverage issues for accounting professionals and trends impacting the insurability of your practice.
- Modify and improve the professional services you provide, client selection, communication, and management of deadlines and regulations that impact the development of claims.
- Implement Affordable Care Act and cyber liability practices, as applicable to your practice to minimize risk.

6:00 pm - 7:00 pm  **Closing Night Reception – Regency Foyer, 3rd Floor**

7:00 pm - 10:00 pm  **Installation and Awards Banquet – Regency ABC**

Dinner and dancing featuring the Moon Coin Show Band playing from 9:00pm-1:00am.
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NSA extends sincere thanks and appreciation to the following organizations for their generous support of its 70th Annual Convention.

![Accreditation Council for Accountancy and Taxation](image1)

![Forrest T. Jones & Company](image2)

![Morgan Stanley](image3)

![Washington Association of Accountants](image4)
Education and Professional Development - Administrative Chair - Paul F. Kersten, CPA

The Professional development committee consisted of ten hard-working members. We met monthly by telephone conference calls to discuss and organize member educational opportunities, and we also met once in person to set up new seminars and webinars and to discuss member needs in different subject areas. With the help of NSA staff, we successfully provided webinars on a variety of relevant subjects, with committee members volunteering to help monitor webinars. We also provided a live Gear-up 1040 individual income tax seminar in Connecticut in November 2014 and organized the CPE offerings for the Vancouver convention. In August 2015 we provided a live EA prep course in Minneapolis. We also provided an EA prep course through a series of webinars.

The education committee is continually seeking to provide more webinar topics and presenters for subject areas that members are requesting. New projects this past year included developing a staff training webinar series, offering international tax related courses and offering courses relating to the “Stages of a Practice” for practitioners.

Leadership Development Committee - Administrative Chair – Susan G. Robertson, EA, ATA, ABA, LTC

Leadership Development Program – Chair - Marchelle Foshee, CPA

The Leadership Development Program is committed to the future of NSA and ASOs through training, encouragement and support of the participants in this program. Currently, the program has twenty-two participants learning more about leadership skills and about NSA. This year’s program retreat was held just prior to the Vancouver convention, where ten participants discussed “The Will to Govern Well,” as well as learn about NSA and its governance and committee structure. With this training, the Leadership Development Program anticipates great NSA and ASO leaders to emerge.

In October 2014, the Leadership Networking Conference was held in Indianapolis with thirty-one in attendance. “Five Dysfunctions of a Team” was presented at the LNC as well as information pertaining to communication.

Affiliated Society Relations – Chair - Robert D. Kuziak, PA, ATP, ARA

The Affiliated Society Relations Committee produced the ASO Reporter during the year. The ASO survey, with assistance from Jodi Goldberg, was completed and posted to the ASO community on the NSA website in June 2015. It is full of useful information that the ASOs can use to compare themselves with other ASOs. The Committee is always monitoring the ASO Community for additional additions or deletions. Our committee was also involved with the Leadership Networking conference in Indianapolis last October 2014, as well as with the Leadership Development Program retreat held prior to the Vancouver convention.

Member Benefits Committee - Administrative Chair - Perry W. Smith, EA

Membership - Chair - Francis J. Cellini, EA, ATA, ABA, ATP

The Committee started the year approving a new Go-Getters program to build membership numbers. The Committee met in October 2014 and discussed changing NSA’s image from an old organization to a young organization to attract younger members. The Committee recommended and the Board approved a Young Professional and New to the Profession Division and a special rate of $149 per year for a three year period for those who met the criteria established for those in this division. Efforts are being made to set up a Young Professionals webpage and to provide supporting material for the “Stages of a Practice” for practitioners. Finally, the committee discussed marketing efforts for International Associate members, which will start soon.

Editorial Review – Chair - Christine C. Giovetti, CPA, ABA, ATA, ARA

The Editorial Review Committee reviews articles for publication in NSA’s Main Street Practitioner magazine, which continues to offer timely and useful information for our members. The Committee’s essential work in editing and correcting grammar for various articles is invaluable in communications to NSA members.
COMMITTEE HIGHLIGHTS & ACCOMPLISHMENTS (CONTINUED)

**Governance Committee** - Administrative Chair - Gilbert J. Matsumoto, CPA, ATA, ABA

**Awards** – Chair - Carolynn A. Holomon, EA, ATA, ABA

The Awards committee reviewed and evaluated the websites of our Affiliated State Organizations (ASOs), read and evaluated the newsletters of NSA’s Affiliated State Organizations (ASOs), and reviewed the contributions by Tax Talk participants. The committee also reviewed articles from NSA’s magazine for the Golden Quill award.

The Awards committee saw evidence this year of some great work being done by our ASOs. Whether or not you or your ASO were recognized with an award this year, the Awards committee says thank you to all those volunteers in service to their State Society for all the hard work they do throughout the year.

**Constitution and Bylaws** – Chair – Dean Taylor, EA

After communicating via email and telephone conference calls, the Constitution & Bylaws committee met at NSA headquarters on May 4, 2015 to review the Bylaws and work on three proposed Bylaw amendments for NSA delegates to consider at the Vancouver convention. A great deal of intense discussion and work went into drafting the proposed Bylaw amendments and considering changes the committee felt were warranted. The Bylaw committee is accepting comments regarding the proposed Bylaw changes at the Vancouver convention.

**Rules** – Chair - Ronald H. Grafman, EA

The Rules committee worked to develop Convention Rules for the Vancouver convention. They will meet at the Vancouver convention and implement rules approved by Convention delegates.

**Tellers** – Chair - Joan C. LeValley, EA, ATA, ATP

Veteran Teller chair Joan LeValley and her committee of six are working to insure that NSA elections are carried out in a fair, unbiased, and accurate manner. Controls are being placed in handling proxies, and the committee will have its hands full counting votes at business sessions, where voting will include counting proxy votes on paddles.

**Historian** – Chair - Vicki Lynn McGuar, EA, ATA, ABA, ATP

Vicki McGuar has been seeking historical documents of NSA in order to preserve the institutional knowledge of NSA as well as NSPA (National Society of Public Accountants). Anyone with historical documents that may be of interest to NSA should contact Vicki.

**Right to Practice Committee** - Administrative Chair - Curtis Banks Lee, Jr., ATA, ATP

**Tax Accounting Guidelines for Small Business (TAGSB) and other Accounting Services** – Chair - James H. Nolen, EA, ABA, ATA, ATP

The TAGSB and Other Accounting Services Division of the Accounting Standards Committee completed a thorough review of the entire TAGSB document (Version 2.01). The Committee discussed and made decisions on several proposed changes and new proposed inclusions and exclusions from inside the committee and outside the committee. The TAGSB document (a committee report) is now ready for an exposure period for comments from the public and profession. Hopefully this will be started around September 1st so the exposure period ends prior to the end of the calendar year. The committee also laid the groundwork to increase the checklists, examples and engagement letters with an outside consultant to work on next fiscal year to make TAGSB an even better and more useful tool for the accounting practitioner.
The NSA Accounting Standards & Reporting Committee worked to write and publish accounting articles in the *Main Street Practitioner* magazine in order to keep NSA members at the forefront on issues that may affect their clients and their practice. The results were that a four-part series of articles entitled “SSARS No.21 is Coming!” written by Joe Santoro, CPA, ABA, CVA were published. That series introduced practitioners to revised presentation standards for Compilation and Review, as well as introduced to accounting professionals the new level of service authorized by SSARS No. 21, “The Preparation”, which is a lower level of service than Compilation but which, if adopted, can release a practitioner from the requirements of peer review. SSARS No. 21 is mandatory for financial statement periods ending on or after December 15, 2015.

Another article on “Best Practices on Preparing for Peer Review” was written by Gregg M. Taketa, CPA and published in the *Main Street Practitioner*. Chair Joe Santoro is also participating in a special NASBA forum that focuses on current accounting topics at the Vancouver convention. At the convention, he will also present a two-hour seminar on SSARs No. 21 that is being sponsored by ACAT.

The committee discussed and responded to state legislation and rule changes dealing with Practice Rights. Of note this year was the effort to define Compilations as “Attest” services and the activity relating to Peer Review. Twenty-seven states had some type of legislative/rule changes that the committee addressed. With all these changes it created another needed project - the need to update the State Synopsis on the NSA website. This updated synopsis on state accounting laws and rules is currently being worked on and will be posted when finished.

State tax preparer registration laws have passed in several states and are currently under consideration in numerous others. Federal tax preparer registration and regulation is also being considered by Congress. As always, the ROC committee is available to assist ASOs or members with any issues that arise.

The Federal Taxation Committee had an active year starting out with reviewing provisions under the Affordable Care Act, its impact on practitioners, and responding to questions from the U.S. Government Accountability Office (GAO). Many of the aspects of this massive legislation were discussed. The 2014 Extenders were finally passed in December & the committee discussed these and other matters in detail. More recently, the Committee responded to questions from the U.S. Senate Finance Committee with respect to identify theft.

The committee also developed the *Tax Practitioners Bill of Rights*, with the committee receiving comments/complaints from practitioners in their efforts to deal with the IRS on various provisions and the demands placed on practitioners. Delays in answering telephone calls, unwarranted penalty notices and penalties, resolving simple disputes, CP200 issues, delays in written responses from the IRS were all part of the overall discussions. NSA launched a press release and started a petition in support of the *Tax Practitioners Bill of Rights*. The Bill of Rights were meant to relieve stress for hard-working tax practitioners and highlight problems with the tax system. The provisions received very positive comments from practitioners and the professional community.

The PAC contributed funds to a number of key legislators during the year, primarily to members of the U.S. Senate Finance and U.S. House Ways & Means Committee. Among the PAC recipients was Senator Chuck Grassley who met with NSA leadership in August 2015 to discuss the *Tax Practitioners Bill of Rights*.

The Young Professional Committee communicated via email and worked to generate ideas for incentives to attract young accountants and tax professionals to NSA, as well as developing content and articles for the Young Professionals webpage. The Committee provided much needed insight into the needs of Young Professionals.
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Thank You For Your Support of NSA.

Joan C. LeValley, EA, Teller Chair

A Sincere THANK YOU to President Marilyn Niwao for an OUTSTANDING Year!!!

Congratulations to ALL the Newly Elected Officers, Governors & State Directors.

Vicki L. McGuar, EA, ABA, ATA, ATP

THANK YOU NSA Members for giving me the Opportunity to serve the NSA Conventions as Teller Chair. I have had the privilege of Serving almost ALL of the past 20 years as Teller Chair, and I deem it an exclusive honor!

Joan C. LeValley, EA, Teller Chair
Presenters

**William H. Atha II**

William Atha joined Morgan Stanley Wealth Management as a Senior Vice President and Family Wealth Director in 2012. Mr. Atha is responsible for complex financial planning, Family Dynamics and Governance, multi-generational Wealth planning, estate planning, Executive Compensation management, Business succession and monetization strategies, Asset Management for liquid and illiquid assets, risk management and wealth management strategies for high net worth individuals and non-profits in the Southwest US and Hawaii. A relationship with a Family Wealth Director also includes access to LifeStyle solutions including Jets, Yachts, Real Estate, Art Valuation and management as well as access to Pinnacle Care health management consultants.

Mr. Atha worked for Bernstein Global Wealth Management for 10 years as a Principal, and Senior Investment Advisor. Previously, Mr. Atha worked as a Commercial Real Estate Broker for 16 years, last as a Senior Vice President and Corporate Account Manager in the Office Leasing Division of Grubb and Ellis Co. Mr. Atha worked 6 years with Arco International Oil and Gas Company (British Petroleum) as Assistant Controller of Arco Indonesia and Arco China and was based in Jakarta, Indonesia for 4 years.

William Atha is a Bachelor of Science of Business Administration from the University of Southern California and is a Master of Business Administration from Pepperdine University. He is a mentor to the Graziadio School of Business at Pepperdine, and a frequent lecturer at the Chaminade Hawaii Tax Institute, the Hawaii Association of Public Accountants, The Hawaii Estate Planning Council, the Hawaii Society of CPAs, the Hawaii Planned Giving Council, the Salt Lake Estate Planning Council and the Society of Trust and Estates Practitioners (STEP)-Wyoming. Mr. Atha is a member of the Association of Professional Institutional Consultants (APIC).

**Ken L. Bishop**

Ken L. Bishop serves as president and chief executive officer of NASBA as well as chief executive officer of NASBA’s ethics arm, the NASBA Center for the Public Trust (CPT). Prior to acceding to the president and CEO role in January 2012, Bishop served as executive vice president and chief operating officer of NASBA, where he was responsible for leading NASBA’s business and testing operations.

In recent years, Bishop has been instrumental in the adoption of legislation for “CPA Mobility” whereby CPAs increase their ability to practice throughout the U.S. without the need to be licensed separately in each state. Additionally, he played a key role in the international administration of the U.S. CPA Examination which is now offered in Japan, Bahrain, Kuwait, Lebanon, the United Arab Emirates and Brazil.

Bishop joined NASBA on January 1, 2007, as president and chief executive officer of Professional Credentialing Services (PCS), NASBA’s former wholly-owned subsidiary, and director of CPA Examination Operations. During his tenure as president of PCS, the company grew to provide services to more than fifty professions, both nationally and internationally.

Before joining NASBA, Bishop maintained a successful career in the areas of state government and law enforcement, having served in roles including executive director of the Missouri State Board of Accountancy, assistant director of the Missouri Department of Public Safety, undercover narcotics officer, under-sheriff, chief of police and commander of the Missouri Major Case Squad.

Bishop has been named to Accounting Today’s Top 100 Most Influential People in Accounting, in 2011, 2012 and 2013.
Larry J. Brant, Esq.

Larry J. Brant is a Shareholder in the law firm Garvey Schubert Barer and practices in its Portland, Oregon office. His practice focuses on tax, tax controversy and transactions. Mr. Brant is a past Chair of the Oregon State Bar Taxation Section. He was the long term Chair of the Oregon Tax Institute, and is currently a member of the Board of Directors of the Portland Tax Forum. Mr. Brant is an Editor of Thomson Reuters Checkpoint Catalyst.

Mr. Brant publishes articles on numerous income tax issues, including Taxation of S Corporations, Reasonable Compensation, Circular 230, Worker Classification, IRC § 1031 Exchanges and Choice of Entity. He is a frequent lecturer at local, regional and national tax and business conferences for CPAs and attorneys.

Michelle Corsi, Esq.

Michelle A. Corsi is a shareholder at Lee Smart, P.S., Inc. Michelle’s practice emphasizes civil defense litigation in the areas of professional liability, including real estate, legal and accounting malpractice matters, and employment discrimination.

Ms. Corsi has tried jury and non-jury cases in Washington, obtaining successful results and defense verdicts. Ms. Corsi recently won a defense verdict in a trial for her accountant and accounting firm client stemming from allegations of professional negligence, conflict of interest and breach of fiduciary duty. Ms. Corsi handles various issues relating to accounting professionals including client matters before in civil litigation and before the Board of Accountancy for Washington State, the state agency enforcing state laws governing accountants, including fielding complaints and launching investigations of professionals in this area. Complaints included allegations of negligence in the performance of professional services, errors and omissions, confidentiality breaches, and inadequate disclosures.

Ms. Corsi has successfully argued dispositive motions in Superior Courts and Federal Court and has handled civil appeals before the appellate courts of the State of Washington, including the Washington State Courts of Appeals and Washington State Supreme Court, as well as before the United States Courts for the Ninth Circuit. Michelle is a member of the Washington State Bar Association, the Washington Defense Trial Lawyers and the King County Bar Association. She is admitted to practice in the U.S. District Court, Western and Eastern Districts of Washington and the Ninth Circuit Court of Appeals.

Michelle has been named one of Washington’s Super Lawyers by Super Lawyers Magazine and has been included in the Seattle Met Magazine’s Top Lawyer’s List, the Top 100 and the Top 50 Women’s Lawyer’s Lists for the past several years. Michelle is also a certified Rule 39.1 neutral for the United States District Court for the Western District of Washington’s Alternative Dispute Resolution program.
Walter C. Davenport, CPA

Walter C. Davenport, CPA, serves as the 2014-15 chair of NASBA. From 2003-2012, he served on NASBA's Board of Directors, as director-at-large and as Middle Atlantic regional director. Mr. Davenport is a former chair of NASBA's Administration & Finance, Audit, CPA Licensing Examinations, CPE Advisory, and Strategic Initiatives Committees. Additionally, he is a former member of NASBA's Uniform Accountancy Act, Compliance Assurance, Relations with Member Boards, Meetings and Events, Nominating, and Licensing Requirements Committees, as well as the Standards Study Group.

A past president of the North Carolina State Board of CPA Examiners and member of the AICPA Board of Examiners (1999-2005), Mr. Davenport began his career in public accounting in 1970 with Arthur Andersen & Company in Atlanta, GA. In 1974, he returned to North Carolina to join Nathan Garrett and, in 1998, Garrett & Davenport, P.C., the largest and oldest minority-owned CPA firm in North Carolina, merged into Cherry, Bekaert & Holland. Mr. Davenport retired in April 2008 from Cherry, Bekaert & Holland where he was an audit partner engaged in financial and business consulting for not-for-profit entities. He was also responsible for firm-wide not-for-profit operations as director of Cherry, Bekaert & Holland’s Not-for-Profit Industry Group.

Walter J. Haig II, CPA

Walter J. Haig II works from his ranch that is located on the shores of Lake Roosevelt in the State of Washington. His experience is extensive in auditing, accounting and advisory services to family-owned businesses. He is also a highly regarded consultant in cases involving accountant's malpractice.

Haig lectures nationally in the areas of auditing, accounting, compilation and review services, personal financial statements, forecasts and projections, and personal financial planning. His skills as an instructor have won him the AICPA's Outstanding Discussion Leader Award five times and the Washington Society of CPA's Highest Rated Instructor Award six times. The Washington Society of CPA's Discussion Leader of the Year Award was named in his honor in 1990. Haig has been rated as the best instructor of auditing and accounting courses in more than a dozen states. In addition, he was one of the highest rated presenters at six of the AICPA annual National Auditing and Technical Symposiums.

Haig is the author of eight highly rated continuing professional education courses that are presently being utilized on a national basis.

Haig has served on various AICPA and Washington Society of CPA's task forces and committees in the areas of auditing, personal financial planning and continuing education. He received his Bachelor of Science Degree in Business from the University of Colorado.

Karen Hawkins

Karen L. Hawkins is the former Director of the IRS Office of Professional Responsibility. Prior to taking this position in April, 2009, Ms. Hawkins was in private practice at the Oakland, California law firm of Taggart & Hawkins, where she specialized in civil and criminal tax controversy cases for nearly 30 years. She has been a frequent speaker and writer on a variety of diverse tax law topics including: Innocent Spouse Relief, Attorney's Fees Awards; Collection Due Process; Civil and Criminal Tax Penalties; Tax Court Litigation; International Tax issues and Ethics in Tax Practice. Ms. Hawkins has a number of reported precedent-setting tax cases to her credit in the US Tax Court and Ninth Circuit Court of Appeals. Ms. Hawkins holds several degrees including: MBA in Taxation, J. D. and M.Ed. Among her many honors and awards are: V. Judson Kelin Award from the California Bar's Taxation Section and the National Pro Bono Award from the ABA's Taxation Section.
Rick Jones

Rick Jones is a Vice President with Forrest T. Jones & Company (FTJ). After a six year career in advertising and media, Rick moved to Kansas City in 2004 to begin work in the national affinity strategic business unit at Forrest T. Jones. In 2008 he began working with The National Society of Accountants and their national professional liability program. Rick is closely involved in other areas of insurance including a strong interest in employee benefits and cost-mitigation for the large employer groups.

Patricia McCarron

Patricia M. McCarron is a Managing Director of Professional Liability insurance at Travelers, in St. Paul, Minnesota. Patti began her insurance career with The St. Paul Companies, in the realm of Casualty lines of insurance. Since 1995, she has focused on Lawyers Professional Liability insurance underwriting, expanded to include Accountants Professional Liability insurance in 2008. She manages a team of insurance underwriters covering 27 states in the western half of the U.S. for these professional liability lines of insurance.

Patti’s professional recognition includes the designation of Chartered Property Casualty Underwriter.

Joseph L. Santoro, CPA

Joseph L. Santoro is a certified public accountant, an AICPA member, and, since 1981, a member of the National Society of Accountants. In addition to an MBA degree, Mr. Santoro holds certificates as a Certified Valuation Analyst, Accredited Business Advisor, and Master Analyst in Financial Statement Forensics. A former two-term NSA District 1 Governor, he has chaired numerous NSA committees, including Budget, Education, National Affairs, and Peer Review. Currently he is chair of NSA Accounting Standards Committee and serves also as a member of the Board of Directors for the Accreditation Council for Accounting and Taxation [ACAT], where he has for many years worked as a subject matter expert for its credentialing examinations.

Although retired from the CPA practice he founded more than 30 years ago, Mr. Santoro, who is known nationwide as an author and lecturer for Gear Up, with which he has been associated for more than 20 years, continues to provide lectures on Accounting and Taxation at more than 80 seminars each year.

Tim Shea, Esq.

Tim Shea is a shareholder at Lee Smart. His practice emphasizes civil defense of professional malpractice, construction defect, product liability, and personal injury claims. He has been selected as a “Rising Star” lawyer in Washington by Washington Law & Politics magazine. Mr. Shea is a member of the Washington State Bar Association and is admitted to practice before the U.S. District Court in the Western and Eastern Districts.

As part of Mr. Shea’s professional liability practice he has represented CPAs and accounting professionals in civil litigation, before the Washington State Board of Accountancy and in connection with AICPA investigations. Mr. Shea has worked with his CPA and accounting professionals clients in defense of Department of Revenue assessments and advises his clients concerning the terms of engagement letters and identifying risk vis-à-vis particular engagements.
Chris Stack, Esq.

Chris Stack, Esq., managing consultant, Savingforcollege.com, is a nationally recognized 529 authority, experienced in educational finance. He has been an attorney in good standing for more than 25 years, licensed in New York and Pennsylvania, with experience in finance, investments and law relating to tax-advantaged products, including Section 529, since it became federal law in 1996.

As a partner at a major New York law firm, Mr. Stack advocated to his state clients the benefits of 529 programs and, beginning in 1997, served as the principal or participating author for a number of states’ legislation establishing 529 programs. He assisted several states in implementing their 529 saving programs, which now service over $15 billion in assets.

Mr. Stack has been leading Savingforcollege.com LLC consulting and educational services since 2001. He is intimately familiar with the provisions of Section 529 itself, as well as the various state programs. Currently, he advises and consults with states and investment companies and presents nationally to employers, financial advisors, accountants, attorneys and actual investors on 529 plans.

Gary P. Tober, Esq.

Gary P. Tober, an owner and member of Garvey Schubert Barer’s tax practice group, is involved in tax and business planning for U.S. and foreign corporations, partnerships and individuals, emphasizing the tax aspect of cross-border business operations and investments transactions. Mr. Tober regularly presents seminars on international tax topics to tax professionals; teaches graduate school courses in international taxation at Golden Gate University; speaks at and chairs seminars on international law and taxation; and lectures on international topics at various professional education programs. He is admitted to practice in the State of Washington.

Kevin Zimka, Esq.

Kevin Zimka, partner at Blake, Cassels & Graydon in Vancouver B.C., practices primarily in the areas of domestic and international tax, including mergers and acquisitions, corporate reorganizations, equity and debt financings, and income tax considerations of partnerships, trusts and other investment vehicles. Kevin has authored or co-authored articles on numerous topics including the Canadian tax implications of cross-border guarantees, exchangeable share transactions and partnerships. For the past several years, he has been editor of the Blakes Bulletin on Tax.

He is a member of the Canadian Tax Foundation, the Canadian Bar Association, the American Bar Association, the International Fiscal Association and the Rocky Mountain Mineral Law Institute. Kevin has completed all three parts of the in-depth tax course offered by the Canadian Institute of Chartered Accountants and the Canadian Tax Foundation’s “Taxation for the Owner-Manager” course.
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You don’t take unnecessary risks in your personal life and you shouldn’t take risks when it comes to the business you’ve worked hard to build. Get the liability protection you can count on with the only professional liability policy endorsed by the NSA.

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The NSA Tax Practitioners Bill of Rights

1. **THE RIGHT TO HAVE TAX LAWS AND RULES PASSED IN A TIMELY MANNER, INCLUDING:**

   a. The right to have tax laws affecting the current tax year enacted no later than September 1 of that year.
   b. The right to have IRS forms reflecting any new tax laws for the current year available no later than October 1 of that year.

2. **THE RIGHT TO QUALITY SERVICE FROM THE IRS, INCLUDING:**

   a. The right to have telephone calls answered within 15 minutes, on a practitioner-only hotline, staffed by competent/knowledgeable employees.
   b. The right to have taxpayer correspondence answered within 20 days.
   c. The right to have any collection action on the taxpayer’s account frozen while the IRS is considering a taxpayer’s timely filed response to IRS collection activity.
   d. The right to have one IRS representative deal with a tax issue from start to finish until the issue is resolved.
   e. The right to request a supervisor be involved in resolving a matter if the initiating IRS representative is unwilling or unable to resolve an issue.
   f. The right for practitioners with Practitioner Tax Identification Numbers (PTINs) to communicate electronically with the IRS on taxpayer matters in a secure manner.

3. **THE RIGHT TO PRACTICE WITHOUT UNDUE IRS DEMANDS DURING TAX FILING SEASON, INCLUDING:**

   a. The right to have an IRS audit moratorium during the three weeks immediately before major tax deadlines such as March 15, April 15, September 15, October 15 of each year.

   b. The right to have an IRS moratorium on collection actions or collection information requests during the three weeks immediately before major tax deadlines such as March 15, April 15, September 15, October 15 of each year.

   c. The right to have an IRS moratorium on planned software maintenance and computer downtime periods during the three weeks immediately before major tax deadlines such as March 15, April 15, September 15, October 15 of each year.

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*A Special Thank You to Brian Iwata, Nathan Colgrove, and Taketa, Iwata, Hara & Associates, LLC for putting together and creating the NSA Vancouver Convention Booklet.*
THANK YOU FOR SUPPORTING THE NATIONAL SOCIETY OF ACCOUNTANTS!