



Official Newsletter of Arizona Society of Practicing Accountants ♦ Affiliated with the National Society of Accountants

July—August 2009

Volume XV Issue I

*President*

Jo Ann Sabbagh  
 P O Box 12007  
 Tucson, AZ 85732-2007  
 520-867-8833  
 josabbagh@msn.com

*Editor*

Mary Molano, EA, ABA, ATP  
 P O Box 54774  
 Phoenix, AZ 85078-4774  
 602-569-7277  
 unicorntax1@cox.net

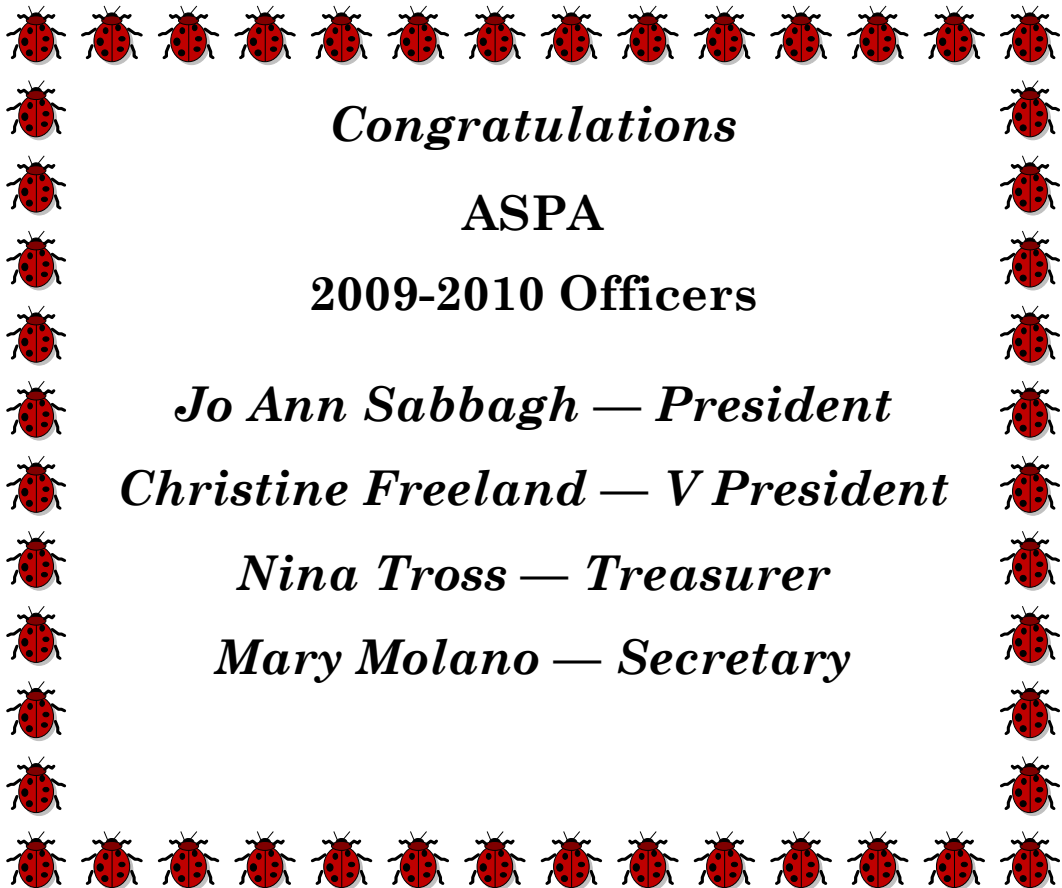
*Executive Secretary*

Jennifer Martindale-Thompson  
 PO Box 45450  
 Phoenix, AZ 85064-5450  
 480-782-8872  
 800-393-0647  
 Fax 480-361-4970  
 aspainformation@cox.net

ASPA  
 Board of Directors Meeting  
 July 24, 2009  
 3:00 pm  
 Crowne Plaza Phoenix  
 Airport  
 4300 E Washington  
 Phoenix

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*Congratulations*

ASPA

2009-2010 Officers

*Jo Ann Sabbagh — President*

*Christine Freeland — V President*

*Nina Tross — Treasurer*

*Mary Molano — Secretary*

**PUZZLE #6 – ANSWER:**

LILIES

Mary likes things that start with the same pair of letters twice.

**CONGRATULATIONS TO THE WINNERS OF PUZZLE #6:**

Carolyn Holomon, Aaron Blau NO THIRD WINNER!

**PUZZLE #7 – ANSWER:**

OUT OF SIGHT, OUT OF MIND.

**CONGRATULATIONS TO THE WINNERS OF PUZZLE #7:**

Robert Lukey, Kenneth Ogle, Terry Brown

**ASPA BOARD MEMBERS****OFFICERS*****President***

Jo Ann Sabbagh 520-867-8833 josabbagh@msn.com Tucson Chapter,  
Ethics & Grievances Chair

***Vice President***

Christine Freeland 480-899-6672 chris@christinezfreelandepa.com East Valley Chap/Seminar Chair,  
NSA State Director

***Treasurer***

Nina Tross 480-545-0800 ntross@qwest.net East Valley Chapter President,  
Budget & Finance Chair

***Secretary***

Molano, Mary 602-569-7277 unicorntax1@cox.net Phoenix Chapter, Newsletter Chair

**STATE DIRECTORS/ALTERNATES/CHAPTER PRESIDENTS/COMMITTEE CHAIRS**

Arnold Sr, Bill	602-274-1841	bill@arnoldandcompany.com	State Director, Phoenix Chapter, AFIT Liaison
Bartling, Ruth	480-963-6294	rabartling@hotmail.com	Alternate St Director E Valley Chapter
Brown, Carolyn	480-219-4285	carolyn@theaccountantsoffice.biz	State Director, East Valley Chapter
Sherrill Clark	928-445-4893	cjitax@cableone.net	Immediate Past President, No. AZ Chapter, Leadership Dev Chair
Cuddie, Linda J	702-798-8994	linda@dclv.com	St Director, NSA District X Governor
Dudley, Walter	602-248-0797	wfdudley@qwest.net	St Director, Phoenix Chapter, Legislative Committee Chair
Elsen, Joanne	480-634-4388	jelsen@jmelsen.com	State Director, East Valley Chapter
Folse, John	480-481-0379	jfolse@ftcs.phxcoxmail.com	St Director, Phoenix Chapter, AFIT Liaison/Bylaws Committee
Glenn, Sumiko	480-456-0411	sumikog@cox.net	St Director, East Valley Chapter
Hargraves, Charlotte	480-838-8886	charhar@aol.com	St Director, East Valley Chapter
Jones, Elizabeth	602-995-4457	esjones2@juno.com	Alternate St Director Phx Chapter, Education Committee Chair
Knapp, Hank	520-887-1838	hknapp@qwest.net	St Director, Tucson Chapter
Mickle, William	623-776-7127	wmickle1@g.com	Chapter President, Phoenix Chapter, Membership Chair
Parker, Joan	480-502-6885	jparker124@aol.com	St Director, Phoenix Chapter
Reed, Ronald	480-827-0370	ron@lawreed.com	St Director, East Valley Chapter
Schabow, Jack	602-439-2445	jschabow49@hotmail.com	St Director, Phoenix Chapter
Wolfe, Donald	480-483-2770	airparkwolf@cox.net	St Director, Phoenix Chapter

**If I have missed or any thing is wrong with the above please e-mail the editor at unicorntax1@cox.net**

**PRESIDENT'S PUZZLE:** Below you will find this issue's President's Puzzle. The first three (3) people to email the correct answer to our ASPA President, Jo Ann Sabbagh ([josabbagh@msn.com](mailto:josabbagh@msn.com)) will be mailed a prize. Be sure to include your mailing address in your reply. You need not be a member of ASPA to participate and/or win. Good luck!

**PUZZLE #8 – FOURTH OF JULY COOK-OUT!**

Elizabeth was buying supplies for a Fourth of July barbecue. She spent half of what she had plus \$5 for beef, then half of what was left plus \$5 for vegetables to grill and one-third of what was left plus \$10 for soda. She had \$10 left for plastic utensils.

***How much did she start out with?***

**DISCLAIMER:** The determination of the winner shall be based upon the best/most correct answer, the email time stamp, and the sole discretion of the ASPA President.

# The President's Message by Jo Ann Sabbagh



## CALL TO ACTION: WHEN WAS LAST TIME YOU MENTORED?

At an early age I received some good advice: "Actively seek-out mentors throughout your life." Fortunately, I took that advice. My first mentor was a woman born in 1909. During a time when women only completed schooling through grade 7, she earned a high school diploma. When "motorized transportation" became available, she insisted her husband teach her to drive. During my high school years, this older woman taught me in the importance of hard work and attaining goals. But most importantly, she taught me: "*Anything worth achieving does not come easy.*" If not for this mentor, I do not know if I would have spent ten years earning a bachelor's degree (by attending part-time at night).

**As a Board Team Member, you do not automatically take-on the role of a mentor. Instead, you will need to ask yourself: *Am I a mentor or a tormentor?***

The term mentor often refers to a trust advisor to whom you may seek counsel. In the business world, mentors are often seen as wise senior-level managers who provide guidance and support that help you develop professionally. With regard to being part of a Board Team, mentoring means making an effort to challenge and develop others to think and do for themselves and grow in their capabilities. Mentoring is informal in nature and emphasizes having others be independent versus dependent upon you for all of the answers. There are two sets of mentoring tools (sharing and challenging) which stimulate thinking and help guide development and performance.

**Sharing** is defined as passing on thoughts, insights, and nuggets of wisdom; and often creates an atmosphere for good dialogue. The key tools used in sharing are:

- Sharing knowledge and experience.** If you have information, pass it on.
- Sharing observations.** Pass on what you have noticed.
- Providing suggestions and advice.** Be sure not to impose your decisions or solutions.
- Giving the big picture.** This involves efforts to provide a sense of where you see your organization going in the future.

**Challenging** is defined as making others think for themselves. The use of two-way conversations and follow-up meetings are effective means of communicating. The key tools used in challenging are:

- Using questions.** You are often more influential when you ask questions rather than give answers. Question-asking is a powerful and sophisticated tool.
- Asking for plans.** This strategy is a collaborative effort. Your role is to give direction and provide information and other resources.
- Asking for decisions and recommendations.** This shifts responsibility from you to another; however, it is a collaborative one. This requires both of you to evaluate a situation and explore options and their consequences together.

**Giving challenging assignments.** This is not only a delegating effort, but an opportunity to learn and gain valuable experience. Your role is to assist and provide support where needed.

My mentors have helped me to develop the skill-set which has gotten me to this point in my life. I still look for new mentors, and for the opportunity to mentor others. As a Board Team Member, you do not automatically take-on the role of a mentor. Instead, you will need to ask yourself: *Am I a mentor or a tormentor?* Are you assisting others to develop into leaders in their own rite? Have you provided support to the next generation of leaders? My first mentor did just that! Both of her daughters graduated high school, as did her three granddaughters – and yes, all five of us learned to drive. My first mentor, my Grandmother, lived just long enough to see me earn my college degree and parade across the stage to receive it. The next time you look into your "leadership mirror", ask yourself this question: "*What am I doing to assure the future of our organization and its leaders?*"

Jo Ann F. Sabbagh, President  
Arizona Society of Practicing Accountants  
June 2009





The mission of the Accreditation Council for Accountancy and Taxation (ACAT) is to accredit professionals who have demonstrated knowledge of the principles, practices, and ethical standards of accounting, taxation, information technology and related financial services in order to maintain the highest level of service to the public; to promote the value, recognition and use of the ACAT credentials; to protect the ability to use the earned credential.

ACAT's objectives are:

- To raise professional standards and improve the practices of accountancy and taxation.
- To accredit persons with demonstrated knowledge of the principles and practices of accountancy and taxation.
- To encourage practitioners in a continuing program of professional development.
- To assure that accredited individuals provide the highest degree of technical proficiency in small and mid-size business and individual accounting and taxation services.

- To foster increased recognition for the accredited individual in the public, private and educational sectors of our nation.

The Council is dedicated to the highest professional standards. Business, public, and government rely upon the public accounting profession more than ever for the complete and accurate presentation of financial information, schedules and reports, as well as judgment in business matters. Each individual accredited by the Council accepts this responsibility, and pledges to abide by the ACAT Code of Ethics.

ACAT confers five professional designations:

- Accredited Business Accountant (ABA)
- Accredited Tax Advisor (ATA)
- Accredited Tax Preparer (ATP)
- Elder Care Specialist (ECS)
- International Accredited Business Accountant

Exams are offered for the ABA credential. For more information and the registration form go to the ACAT website [acatcredentials.com](http://acatcredentials.com)

## ASPA Basic Individual Income Tax Preparation Course

Have you been looking for a way to for your employees to become more informed tax preparers? Then this is the solution—Limited space available so hurry!

**60 HOURS CPE in 20 SESSIONS STARTING THE THURSDAY AFTER LABOR DAY TO RUN EVERY MONDAY AND THURSDAY WILL BE DONE BY THANKSGIVING—FINAL EXAM NOVEMBER 16, 2009**

**Classes will be held at: 2451 E Baseline Rd, Ste 300  
Gilbert, AZ 85234**

Contact ASPA with questions about registration, attendance and cancellation policies. For more information call 480-545-0800 or go online to <http://aztaxandaccounting.org>



### Your Contribution Makes a Difference

Your donation can make a difference in the future of a deserving and motivated accounting student. Help us to continue awarding scholarships by mailing your tax deductible contribution today —

**ASPA Scholarship Foundation  
Call Jennifer at  
480-782-8872 for more info**

### Around the State

#### Tucson:

**Congratulations to Jo Ann Sabbagh and Kerrie Berlat-Sivilli on earning their Enrolled Agent credentials.**

**Best Wishes to Jeffrey Hill on the birth of a new granddaughter on April 5th, Nora Jackson.**

#### East Valley:

**Congratulations to Carolyn Brown for her award from the Better Business Bureau.**



## Governor's Corner

By Linda Cuddie, EA, ATA, ATP, ECS

Exciting times are ahead of us, I hope you all will try to attend the annual convention coming up in San Diego, CA. At the board of governors meeting several items were discussed that will be brought up at the annual meeting for a vote by the delegates. The first item will be a possible name change again to "National Society of Accountancy and Taxation". The idea behind it was to recognize that our members are accountants and tax practitioners. This needs to be carefully thought out since the states may or may not wish to change their names to reflect a name change of NSA. It was brought up that when recruiting new members that only prepared tax returns, their answer to us was that they didn't do accounting. Even though the membership knows that we have both accountants and tax practitioners and financial planners, the average person doesn't know that by our name.

The second item that will come up is electronic voting. Every NSA member will be able to vote from their computer

for any elected official or proposed by-law changes. There are pros and cons to this when electing your officers. It is hard to know who you are electing simply by reading a brochure on the other hand the entire membership would be able to participate in the election process.

There was some discussion as to how you would vote for your state director and governor. I believe more discussion on this will be forthcoming; this is just a heads up.

Past Governor Lynn Holomon was appointed to the Scholarship board. Congratulations Lynn.

In our district we have a new 50 year member. For those of you who remember Willard Smith, past State Director for Utah, I have sent a congratulations card from District X.

There will be an increase in dues to \$199 per year starting Sept 1, 2009.

ACAT received their accreditation on

Nov 30, 2008 for the ABA credential. They are now forging ahead with plans to accredit the ATP.

If your ASO has not finished the survey that was sent out in March, please do so. ASRC committee would like to have this completed as soon as possible.

We were to have three contested races; however, one of the candidates had to withdraw. District IX will have three candidates running; Joyce Funkhouser-Lingelbach, Leonard Larsen, and Jarvis Windom. The second VP slot will have two candidates; Harlan Rose, soon to be past governor and Sharon Cook, soon to be a past governor. If you would like further information regarding the candidates please feel free to contact me or your state director.

If any of you would like to participate in the Leadership Development program please let me. You can email me at [Linda@dlclv.com](mailto:Linda@dlclv.com).

*Linda J Cuddie  
District X Governor*

### NSA HAPPENINGS FROM ARIZONA STATE DIRECTOR CHRISTINE Z FREELAND

I recently had the privilege of attending the NSA Board of Governors' meeting in Oklahoma City. It was an eventful 2 days with an insight as to what is planned for the future of NSA. Candidates were announced for the annual meeting and there will be at least two contested races. Sharon Cook and Harlan Rose both announced candidacy for second vice president. The other currently contested race will be District IX with 3 candidates, Leonard Larson, Joyce Funkhouser-Lingelbach and Jarvis Windom. Other candidates are: Jerome Sweeney, District I; Al Giovetti, District III; Duquette Hauser, District V; Eric Hansen, District VII; and Marilyn Niwao, District XI. And of course we can't forget the election of our executive officers, running for President is Robert Cross and for First Vice President is Donny Woods.

The **NSA 64th Annual Meeting and Expo** will be held in San Diego August 12 -15 so register soon. The meeting includes election of officers, CPE, and the annual business meeting. The business meeting will include 4 bylaw change requests: 1) for a name change from the National Society of Accountants to National Society for Accountancy and Taxation; 2) to allow all NSA

Life and Active members in attendance to vote at the annual meeting; 3) to allow NSA BOG members to receive compensation when they are asked to teach or provide services that would normally be paid had the service been provided by someone independent of the BOG (i.e. teaching a webinar, CPE class) when approved by the BOG; and 4) to allow e-mail voting for officers, BOG, state directors and bylaws electronically in advance of the business meeting. All of these proposed changes should make for a very lively meeting. Copies of the proposed changes are included for your review.

This year the **Leadership Networking/ Legislative Strategies Conference** will be held in Baltimore, October 23-25 at the Tremont Suite Hotel. This is a great opportunity to network with others from ASOs across the country. You will learn leadership skills, communication basics, legislative processes as it affects your right to practice, and much more. If you are interested in attending there may be some financial assistance available. Please speak to JoAnn Sabbagh if you are interested.

If you are not a member of NSA and are a

member of ASPA please consider joining. Please contact me for current specials for ASPA members.

One of the member benefits of NSA is interactive webinars. Cost is \$40 for members and \$75 for nonmembers. Members can register for 4 webinars for the price of 3. Some of the upcoming webinars include:

- Tuesday, August 4, 2009
- Wednesday, August 19, 2009
- Thursday, August 20, 2009
- Wednesday, August 26, 2009
- Wednesday, September 2, 2009
- Wednesday, September 9, 2009
- Wednesday, September 16, 2009
- Wednesday, September 23, 2009

If you have any questions about NSA or its benefits I am always glad to be able to share them with you, please call or e-mail me at anytime.

*Christine Z Freeland, Ariz State Director  
480-899-6672,  
chris@christinezfreelandcpa.com  
NSA toll free 800-966-6679  
www.nsacct.org*



## ASP Chapter Meetings



<i>Cochise Chapter</i>	For date and location of meetings call Tom Longfellow at 520-458-0110
<i>East Valley Chapter</i>	2nd Tuesday of the month For reservations or information call Nina Tross at 480-545-0800
<i>Mohave Chapter</i>	For date and location of meetings call Marie Neville at 928-763-3303
<i>Northern Arizona Chapter</i>	For date and location of meetings call For reservations or information call Sherrill Clark at 928-445-4893
<i>Phoenix Chapter</i>	3rd Wednesday of the month For reservations or information call Leanna Griffin at 602-277-4008
<i>Tucson Chapter</i>	For date and location of meetings call For reservations or information call Jo Ann Sabbagh at 520-867-8833
<i>Verde Valley Chapter</i>	For date and location of meetings call For reservations and information contact Donna Gillespie at eee@npgcable.com or Fax 928-634-4106

Chapters meetings are a great place to meet practitioners in your area. Monthly meetings feature presentations on a wide range of topics from accounting to taxation issues and updates to planning and management within your firm. Take an Associate, Friend or Student with you to your Local Chapter Meetings.

**Look What You  
Can Find On  
ASP's website!**

**NEW**

**Make sure you visit  
<http://aztaxandaccounting.org>**

**Bookmark it today  
under your Favorites List**

- Seminar Information
- Seminar Registration Forms
- ASPA Membership Application
- Hot Topics
- Publications
- Chapter Meeting Information
- ASPA Contact Information
- Links to Federal and State Agencies
- Link to NSA
- ASPA Calendar

## What is Considered CPE and How are the Hours Determined

Over the last several ASPA sponsored seminars the issue of what qualifies for CPE (continuing professional education) and how the hours are determined has come into question. Here is a brief explanation for your review.

ASPA provides certification of hours attended based on 50 minute hours. For every 50 minutes of class time you receive an hour of CPE. You must be in attendance to receive those hours. If you arrive at noon, that day's hours will be reduced. If you leave early or attend only one day of a two day seminar your CPE certificate will be adjusted accordingly. Payment of seminar fees does not earn you to CPE, your attendance does. Your choice not to attend the entire program also does not entitle you to a proration of seminar fees. Overhead costs remain the same whether you are in attendance all day or not.

Now, what does qualify as CPE? An attendee at a recent seminar wrote on the evaluation they were surprised that there was CPE because the seminar had very little to do with income tax. What qualifies as CPE is between you and your licensing or certifying agency. ASPA tries to provide CPE that will meet the requirements of multiple licenses and credentials.

**If you are a CPA** in Arizona, your CPE requirements are regulated by the AZ State Board of Accountancy (ASBA). Currently, ASBA requires 80 hours of CPE over a two year renewal period. At least 16 hours must be live or live webinar, 16 hours must be in tax, accounting or auditing and four hours of ethics are required. ASBA does not pre-approve CPE providers. It is the responsibility of licensees to determine whether CPE is appropriate for their business needs. More details can be found at [www.accountancy.state.az.us](http://www.accountancy.state.az.us).

**If you are an ACAT credential holder** the requirements from their website are: The overriding consideration in determining whether a specific program qualifies as acceptable continuing education is that it be a formal program of learning which contributes directly to the professional competence of an accredited individual. The following are deemed acceptable. Professional or technical development programs of national, state and local professional/trade organizations or other organized educational programs which meet the following standards. CPE requirements for the different ACAT credentials can be found at [www.acatcredentials.org](http://www.acatcredentials.org).

**If you are an enrolled agent**, the Office of Professional Responsibility oversees your CPE requirements. The IRS website says "to qualify for continuing professional education credit, a course of learning must be designed to enhance an enrolled agent's professional proficiency in Federal taxation or Federal tax related matters. This would include accounting courses, tax preparation software and/or ethics courses." More information can be found at [www.irs.gov/taxpros/agents](http://www.irs.gov/taxpros/agents). ASPA is a qualified sponsor of CPE with the IRS for Enrolled Agents.

To verify your CPE an enrolled agent must keep the following information for 3 years after your renewal (CPA and ACAT requirements are very similar):

1. The name of the sponsoring organization
2. The location of the program
3. The title of the program and description of its content
4. Written outlines, course syllabi, textbook, and/or electronic materials provided or required for the course
5. The dates attended
6. The credit hours claimed
7. The name(s) of the instructor(s), discussion leader(s), or speaker(s), if appropriate; and the certificate of completion and/or signed statement of the hours of attendance obtained from the sponsor.



Many of you have licenses or credentials such as CFP, CSA, insurance licenses or others, that require CPE also. Many of the same CPE will apply for both. Be sure to check with your licensing or credentialing agency to determine what your specific requirements.

Submitted by: Christine Z Freeland  
Arizona State NSA Director

**JUNE SEMINAR ATTENDED:** Did you have a good time! I sure did. Poco Diablo Resort in Sedona is beautiful. There is nothing to compare to the Red Rocks of Sedona.

Some of us arrived as early as Wednesday night. Some had dinner and others just a drink. We enjoyed relaxing before the big event started.

On Thursday, we had committee meetings and our year-end board meeting followed closely by our new board meeting. Our lunch was wonderful and we had a touch of Leadership Study with a game called "ABC's of Leadership".

Friday started classes with Gear up. The topic was "Mid-Year Tax Update for Individuals. I enjoyed networking with other accountants from around the state.

Friday night was the absolute best. We had our annual Banquet installing new officers and generally enjoying good company. After dinner, we had Monte Carlo night. It was great fun to see people WIN and to commiserate with those who LOST. It was all in fun and the proceeds went to The PAC. Monte Carlo night brought in approximately \$500.00.

We thank those who work so hard to put on the June Seminar. Hope to see you at the next Gear up.

Submitted by, Sherrill Clark



## ASPA Legislative Committee June 2009 Report

*"If you don't pay for a seat at the table you may end up on the menu."*

### Arizona Society of Practicing Accountants Legislative Mission Statement

**To preserve and protect the right of all accountants to practice their profession.**

**To promote public knowledge and understanding of accounting professionals.**

**To provide a process for members to understand from Legislators and others current State and National issues important to members and to enter into dialogues regarding them, thereby influencing decisions relative to the issues.**

Members of the legislative committee and our lobbyist, Jeff Hill, continue meeting with other stakeholders to monitor and influence legislative and regulatory matters. We have plans to meet with other stakeholders at various functions this summer.

On January 21, 2009, we attended Governor Jan Brewer's inauguration. She replaced the former Governor who became Homeland Security Secretary. As Secretary of State, Jan Brewer, took time to be part of our campaign treasurer's workshop. We appreciated her participation in our workshop and look to continue a good relationship with the Governor. Our campaign treasurer program continues to grow and reap benefits.

On February 3, 2009, we again conducted our annual seminar on tax issues for Arizona legislators. We had a number of legislators in attendance. Following our seminar we met with State Treasurer Dean Martin. Martin has been a good friend over the years and we were shocked at the tragic death of his wife Kerry and their newborn son Austin following childbirth. Our prayers are with the Martin family.

We are learning how to use our new legislative software program. We believe it will improve our legislative effectiveness. We are planning to use this program with our new ASPA web site.

The State legislature has been preoccupied with the budget and other legislation, such as tax conformity, is in a holding pattern until the budget is resolved. As of June 10, the legislature and Governor have not agreed on a budget; however, other legislation has commenced its legislative march.

Recently, a number of stakeholders met to consider options in light of the interest by some in Government to expand privilege and use tax to services. Yes, this has been an issue in the past and no, we do not want to be viewed as the boy that cried wolf but this matter deserves our attention. We will alert you should the matter become more than talk.

If you are interested in learning more about our legislative program contact me by phone at (602) 248-0797 or by email at [wfdudley@dhtax.net](mailto:wfdudley@dhtax.net).

Walter F. Dudley, ABA, ATA, EA, ECS, Legislative Chairman

## THE ARIZONA SOCIETY OF PRACTICING ACCOUNTANTS AND THE ARIZONA SMALL BUSINESS ASSOCIATION (ASBA) ARE WORKING TOGETHER FOR YOU!

I am pleased to announce ASPA has entered into a Strategic Partnership Agreement with the Arizona Small Business Association (ASBA). This Strategic Partnership provides all ASPA members with the opportunity to participate in the many member benefits offered by ASBA. ASPA, in conjunction with ASBA is now able to offer:

- The only Association Healthcare Plan in the state where any business can access affordable healthcare insurance without having their team fill out medical questionnaires and having rates set based on the result - or worse - having rates increased because one of the team - or a member of their family got sick.
- One of the largest Association Safety Plans, in partnership with SCF of Arizona, where information, on the ground and online education, and personalized safety counseling can help a business reduce workplace injury, increase productivity, and be financially rewarded for their efforts.
- ASBA Academy - on-line, on demand, workforce education, where an ASBA business owner or their employees can access over 300 courses on a wide range of subjects for an annual fee of \$100 per student per year.
- More opportunities to connect face to face each month than any other organization in the state.
- Entrepreneurial Focus in bizAZ - a dedicated section in every issue bringing ASBA's Small Business Community Messages and insights to not only ASBA members but to 23,000 business people across our state. And ASBA members can showcase their business in it at incredibly affordable rates.
- Partnerships with chambers and business organizations across the state so we can share resources.

MOST important, a community of thousands of businesses - across the state - committed to working together that you can connect to and with.

We are in the process of planning a series of Get Acquainted Events in both the Phoenix and Tucson areas and hope you will be able to attend. Watch your email inboxes and the Arizona Round Up for more specific details regarding our Strategic Partnership and member benefits it provides to you. As always, please visit our websites at “www.aspaacct.org” and “www.asba.org”.

### VICE PRESIDENT'S PUZZLE

For those of you who would like a less challenging event, we are introducing the Vice President's Puzzle. By no means do we wish to imply that being Vice President is less challenging than being President – after all, Christine has to tolerate daily phone calls from me. Let's see how you do with a more “fun” puzzle. The first three (3) people to email the correct answer to our ASPA President, Jo Ann Sabbagh ([josabbagh@msn.com](mailto:josabbagh@msn.com)) will be mailed a prize. Be sure to include your mailing address in your reply. You need not be a member of ASPA to participate and/or win. Good luck!

#### PUZZLE #9 – A VOWEL, PLEASE.

We've removed all the vowels (including “y”) from a well-known proverb. Can you put them back where they belong?

**L L W R K N D N P L**

**M K S J C K D L L B**



*DISCLAIMER: The determination of the winner shall be based upon the best/most correct answer, the email time stamp, and the sole discretion of the ASPA President.*



## **OUR BUSINESS Is SELLING BUSINESSES**

**BUSINESS EXIT STRATEGY**

**PREPARE BUSINESSES  
FOR SALE**

**IDENTIFY POTENTIAL BUYERS**

**MAXIMIZE SELLING PRICE**

**ARRANGE FINANCING**



**RICK JAMES, CBI**  
**480-481-0982**

FAX: 480-522-1101  
BUYBIZ@COX.NET

4001 N 32ND ST  
PHOENIX, AZ 85018

## **Welcome New Members**

George A Arino  
Sean Bailey  
Vivian L Barrera  
Myra Brock  
Terry M Brown  
Deborah Lynn Buck  
Wendy Combs  
Linda J Cuddie  
Sharon DuBose  
Ronell Gary  
Rick James  
Elizabeth A Lariar  
Patricia L Lawrence  
George Montgomery  
Barbara Ramsier  
Suzanne F Reilly  
Gary Allen Sprague  
Harry W Tolliver, Sr.  
Michael A Visco  
Donna Warford  
Marquetta White



## **Mark Your Calendars**

**Serving Aging America**

May 11—15, 2010

Las Vegas, NV

*For more info call 702-798-8994*

# 2009 Gear Up 1040 Seminars

**November 18-19, 2009—Tucson**

Radisson Suites Tucson  
6555 E Speedway Blvd  
Tucson, AZ 85710

Room Rates TBA/Single/night—Until TBA

Hotel Reservations 520-721-7100

**December 2-3, 2009—Phoenix**

Mesa Hilton  
1011 W Holmes Avenue  
Mesa, AZ 85210

Room Rates TBA/night—Until TBA

Hotel Reservations 480-833-5555

*16 hours Continuing Professional Education*

**New this year Tucson will offer an Ethics for Enrolled Agents 2 hour course for an additional fee to be held the evening of the first day.**

Seminars begins at 8:00 AM

Contact ASPA with questions about registration, attendance and cancellation policies.  
For more information call 480-899-6672 or go online to <http://aztaxandaccounting.org>

## Gear Up Business Entities Seminar September 23 - 24, 2009

*16 Hours Continuing Professional Education*

**Chandler Hilton**

**2929 W Frye Road, Chandler, AZ 85224**

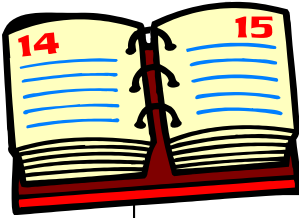
**Room Rates TBA/night—Until TBA**

**Hotel Reservations 480-899-7900**

Seminar begins at 8:00 AM

Contact ASPA with questions about registration, attendance and cancellation policies.  
For more information call 480-899-6672 or go online to <http://aztaxandaccounting.org>

**Please note the change in location**



**Deadline  
for submitting  
articles for next  
issue  
August 14, 2009**



Have you moved? Need to update your membership information?

Contact ASPA's Executive Secretary,  
Jennifer Thompson 480-782-8872 or  
aspainformation@cox.net

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For additional information contact Mary Molano at  
602-569-7277.



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