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MARCH 2015

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### Hawaii Society of CPAs

900 Fort Street Mall, Suite 850

P.O. Box 1754

Honolulu, Hawaii 96806

Tel: (808) 537-9475

Fax: (808) 537-3520

E-mail: [info@hscpa.org](mailto:info@hscpa.org)

Website: [www.hscpa.org](http://www.hscpa.org)

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# President's Message

By Gordon Tom



Aloha members! I would like to wish you a belated Happy New Year and Year of the Ram! I hope you all had a great holiday season and enjoyed some time away from work with family and friends. The holidays are a special time of year for everyone, and CPAs appreciate it even more because of the upcoming busy season.

Although the holidays are typically a slow period for most professionals, the HSCPA board and officers were busy in November and December meeting with members to inform them about CPA mobility and ask for help with our legislative efforts this session. Thank you to the many members who attended our

educational sessions at the end of last year and volunteered to submit testimony in support of mobility. We held sessions on Oahu, Maui and Kauai and conducted an informal, anonymous poll at the end of each session which showed 100 percent in support of mobility among those professionals who participated. (Due to time constraints, we were unable to visit with Big Island members.) With your help and testimonies, we were able to get the bill introduced and heard by the Senate Committee on Commerce and Consumer Protection in February. This is just the first step in the process and more work is needed to make Hawaii a mobility state to increase public protection and allow consumers to freely choose the CPA best suited to meet their needs. If you are interested in getting involved and supporting our legislative efforts, please call the HSCPA office or send e-mail to [info@hscpa.org](mailto:info@hscpa.org).

Learning about the legislative process has been an interesting experience and I have learned a lot from our experienced board members. The Capitol publishes a Citizen's Guide (available on their website at [www.capitol.hawaii.gov](http://www.capitol.hawaii.gov) which was also helpful to me. It provides a brief walkthrough of the legislative process, the proper way to submit testimony and how to attend hearings. Did you know that you can submit a testimony online? It only takes a few minutes and providing your opinion and input to our legislative process is important. Attending committee hearings is also an interesting experience and another way you can participate. The hearings are open to the public, sometimes televised, and the hearing rooms are often crowded. I encourage all of you to get involved and exercise your rights as a citizen through registering and voting in our elections and submitting testimony to your legislators.

The HSCPA was also busy in February with our annual Meet the Pros Accounting Mixer event and VITA volunteer activities by the Y-CPA Squad. Meet the Pros is one of the major Y-CPA events during the year and we had a great turnout of professionals and students. Thank you to all the professionals who volunteered their time and shared their advice with the students. Thank you also to the firms that hosted the UH-Hilo students on Thursday and Friday; they were very appreciative of the time and opportunities provided during their brief visit to Oahu.

The Y-CPAs also participated for the second year in a row in the Volunteer Income Tax Assistance Program at Leeward Community College on Saturday, February 14th. We served as volunteer tax preparers for low income individuals and families and assisted many taxpayers with e-filing their federal and state income tax returns. It was a very rewarding experience for me and a great way to give back to the community. The VITA program continues every Saturday through the end of March, so please contact HSCPA member Roy Kamida [kamida@hawaii.edu](mailto:kamida@hawaii.edu) if you would like to volunteer.

We have a lot of exciting events and CPE opportunities planned for 2015, so be sure to check the online calendar on our website for more information. Don't forget that 2015 is a renewal year and all CPAs are required to obtain at least 4 CPE credits in ethics by December 31 to renew your certificate. A great way to get your ethics credits is by attending this year's Annual Conference on June 19, 2015 at the Hawaii Prince Hotel Waikiki. Check the HSCPA website for more information and to register.

## What matters most?



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# Do You Have The Right Accounting Software?

By Randy Johnston, K2 Enterprises

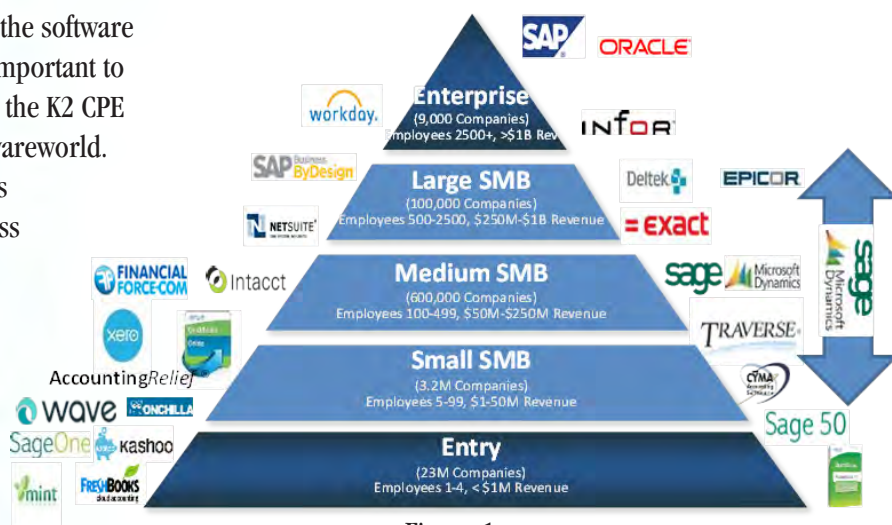


Accounting software helps manage businesses from small to large. Is your firm running the right software? Is the pain of change so great, you'll stay on an older version or the wrong size and type of software? Are your people frequently entering or reentering data? Do the reports you receive lack the information needed? Are you constrained by when and how you upgrade your accounting software and the supporting products?

If you answered yes to any of these questions, you may not be on the right software system. You may need to upgrade to a current version, or you may need and want to replace the software with a product that is a better fit for the firm. It is important to go through a selection process like that outlined at the K2 CPE site for accounting software: [www.accountingsoftwareworld.com/articles-white-papers/selection-steps](http://www.accountingsoftwareworld.com/articles-white-papers/selection-steps). Rarely is it in the firm's best interest to enter the sales process too early. Take the time to analyze your needs, and determine potential product solutions before any contact is made with a publisher or software partner. Most vendor web sites are sophisticated enough to obtain your contact information, and identify you as a suspect or prospect without your permission.

Take a long term view of the firm's needs. Most accounting software systems are kept ten years or more, and you should work on the assumption that picking the right system will cost or save the firm money for a very long time. Consider the size of the business you need to support. There are different levels of software to support different levels of business, as depicted in Figure 1. Over or under buying software can cost more during the period of ownership by requiring additional manual procedures in simple products or by adding unnecessary complexity in products that are too big for the need. From our analysis and understanding of the accounting software market, accounting software is far from a one size fits all. There are a few general products that are well known that are recommended and used broadly. Examples of these products include: Intuit QuickBooks, Sage 100 (formerly known as MAS 90), Microsoft Dynamics GP (formerly known as Great Plains), and SAP All-In-One. Each of these products has good core functionality, an add-on ecosystem of third party solutions that address many

of the features not included in the base product, and are deeply understood by consultants. A consultant on one product will rarely know more than the product that they specialize in. If your needs are complex, you'll likely need to consider consulting expertise during the selection process. However, it will be a challenge to find experts that have expertise in more than one product OR that aren't biased by a product that they are selling. We would prefer to hear from you if any part of the selection process is unclear or if you are having trouble locating an acceptable consultant.





product an attractive choice for slightly larger organizations that need more users.

3. CYMA – notable for the payroll and human resources capabilities and low cost of ownership.
4. Wave (SaaS) – a free SaaS product with good accountant access and a payroll option.
5. Accounting Power (SaaS) – a product offered through accounting firms that has good accounting capability including payroll.

#### Small to Medium Business (SMB) products today include:

1. Open Systems TRAVERSE – a product that has good personalization capabilities, and has specialties in a number of verticals including not for profit, services, distribution and flexible packaging.
2. Sage 100, 300 and X3 – Sage has more installations in the U.S. market and globally than any other accounting software publisher. These products are frequently used in distribution and manufacturing and have broad third party support to fit many vertical markets.
3. Microsoft Dynamics GP, SL, NAV and AX – Microsoft has four different offerings with unique capabilities in each of the product lines. Dynamics GP is well known for general accounting, costing and inventory. The NAV and AX lines have the most customization capability.
4. NetSuite (SaaS) – this publicly held company has good CRM and eCommerce integration in their offering. It also handles international currencies.
5. SAP Business ByDesign (SaaS) – a comprehensive, integrated financial and distribution product that offers a multi-perspective GL for unique reporting needs.
6. Intacct (SaaS) – promoted by the AICPA's CPA2Biz unit, this product has inventory, costing and third party integration as well as entry level accounting capability.

#### Enterprise (ERP) products today include:

1. SAP All-in-One – one of the leading high end systems globally. There are few business situations that SAP can't handle.
2. Oracle Financials – Oracle has purchased a broad number of companies and integrated the functionality into their mainstream product. Much of Oracle's revenue comes from their robust database.

3. Infor Lawson and FMS – Infor has been buying software companies that specialize in higher end distribution and manufacturing.
4. Workday (SaaS) – the product created by this company is a new generation Enterprise product that doesn't require a lot of infrastructure, and could reasonably compete at the high end of the market.

These examples are not recommendations, because we believe you need a reasonable system selection process to fit a product to your needs. Some attributes to consider when buying SaaS/ Cloud products vs. traditional on premise products that can be installed in-house or hosted, are in Figure 2.

### Comparing The Options

Cloud	On-Premise
<ul style="list-style-type: none"> <li>• Subscription based services</li> <li>• Maintained by 3rd party</li> <li>• Data stored somewhere else</li> <li>• Multiple solution providers</li> <li>• Execution through a browser</li> <li>• Data secured by third party</li> <li>• Immature - limited features</li> <li>• Very scalable</li> <li>• How will my data convert</li> <li>• Built-in disaster recovery</li> </ul>	<ul style="list-style-type: none"> <li>• Purchase the solution</li> <li>• Stored and maintained locally</li> <li>• Store &amp; protect data locally</li> <li>• Single source solutions</li> <li>• Client/server implementation</li> <li>• Data security is up to you</li> <li>• Mature code is feature rich</li> <li>• Heavy investment to scale</li> <li>• Data fairly easy to convert</li> <li>• Disaster recovery is up to me</li> </ul>

Figure 2

#### What To Do

If you determine your firm needs to replace accounting software, attend a K2 CPE course on accounting software either in person or in a webinar sponsored by your state society. Once you understand some of your options and the process, begin a needs analysis. Supplement your understanding of the firm's needs by using The Accounting Library selection tool. Spend a few days in demonstrations of how the potential products fit your needs; negotiate your contract, make the purchase, and implement.

Vendors will do everything they can to shorten the sales cycle and get you to make a decision fast. This is to their advantage as a method to eliminate the competition. If a product is a good fit now, it will be a good fit later. Don't overanalyze, but the worst mistake of all is not spending enough time on determining needs and due diligence. Be thorough in your selection process!



# accounting is **AWESOME!!**

The annual Meet the Pros Accounting Mixer was held on February 19 at the Honolulu Country Club where nearly 200 students and professionals gathered to learn, motivate, share and encourage about the accounting profession. The evening was filled with lots of food, fun, great conversations and lots and lots of door prizes.

HSCPA President-elect Norman Okimoto shared basic passages of “life lessons” from the Lesson of Playing to the Lesson of Happiness which basically says to live each day to its fullest – don’t wait, do it now.

Thank you to our generous sponsors Becker Professional Education, KHSK CPAs, Craig Watanabe, Warren Y.F. Wee and Wikoff Combs & Co., LLC. for their contributions in supporting this event.

Gordon Tom, HSCPA President, presented three lucky winners of the CPA Exam review course. Becker Professional Education awarded two 50% scholarships, and Roger CPA Review awarded one Platinum scholarship. Congratulations to Kurt Inouye (HPU), Hyosun Kang (HPU) and Joyce Shimabukuro (UH-Manoa)!

Thank you to the Y-CPA Squad for coordinating this event, accounting club coordinators, and our many sponsors and donors for their generous prize contributions.



*President-elect Norman Okimoto gives “Life Lessons”*



*Becker CPA Review winners Hyosun Kang and Kurt Inouye of HPU with President Gordon Tom*



*Roger CPA Review winner Joyce Shimabukuro of UH-Manoa with President Gordon Tom*



# ne Pros



Shimabukuro  
Gordon Tom



UH-Manoa assistants Tori Tokunaga and Troy Uchida

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## Y-CPAs On The Road Again . . .

### High School Visits • VITA Service



The YCPA Squad, in conjunction with the YCPA Committee, has been visiting high schools across Oahu to speak to students about the accounting profession and career opportunities for CPAs! Focusing on high schools offering accounting or business courses, they have been introducing the classes to the AICPA's site geared towards high school students, [www.starthergoplaces.com](http://www.starthergoplaces.com), and sharing insights and stories about being a CPA. "It has been refreshing to see the students get excited about accounting as a career and be able to share our experiences with them," said Squad member Trisha Nomura. Since January, the YCPAs have visited McKinley High School, Campbell High School, Farrington High School, Mililani High School, Waipahu High School, and Waianae High School. Additional schools will be visited before the end of the school year. If you know of any instructors that may be interested in a visit, please contact the HSCPA.



Several Y-CPAs joined approximately 50 other volunteers and students on the morning of Saturday, February 14th at Leeward Community College (LCC) computer labs to volunteer their time as tax preparers for the IRS Volunteer Income Tax Assistance / Tax Counseling for the Elderly (VITA/TCE) program. Volunteers assisted over 70 individuals and families e-file their federal and state tax returns from 9:00 a.m. to 12:00 noon when the site closed. We worked in teams, with each team member reviewing the other's work, and each return was reviewed a second time by a third volunteer before the taxpayer signed.



The Hawaii VITA program runs through late March or early April, depending on the location, so you still have time to help! Although all volunteers must complete two online test modules covering standards of conduct and a basic knowledge exam, the IRS provides all the knowledge and materials you will need online. Volunteer tax preparers do not sign the return and do not need to have a Preparer Tax Identification Number (PTIN). Volunteers are covered by the Volunteer Protection Act, which generally protects unpaid volunteers from liability for acts or omissions that occur while acting within the scope of their responsibilities at the time of the act or omission. If you are interested in volunteering, please visit [www.hached.org/asset-building/vita-program](http://www.hached.org/asset-building/vita-program) for more information.







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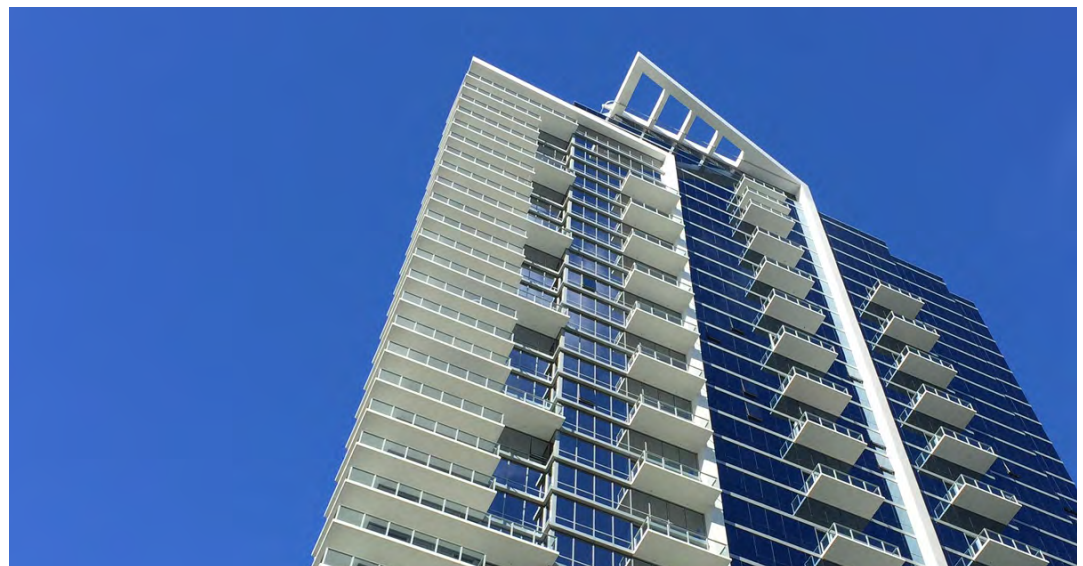
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# CPAs – A Valuable Resource to SBA

On December 23, 2014, Maria Contreras-Sweet, Administrator for the Small Business Administration in Washington D.C. appointed Reg Baker, CPA as a member of the Regulatory Fairness Board Region IX. Region IX includes Hawaii, California, Nevada, Arizona, Guam and American Samoa.

The Regional Regulatory Fairness Boards of the SBA represent the voice of small business on regulatory fairness issues. Each board serves as a resource and point of contact for small business owners who feel they have experienced excessive federal regulatory enforcement and compliance actions. This would include situations involving the federal contracting, Department of Labor and OSHA, Department of Health (the Affordable Care Act), federal banking system and even the Internal Revenue Service.

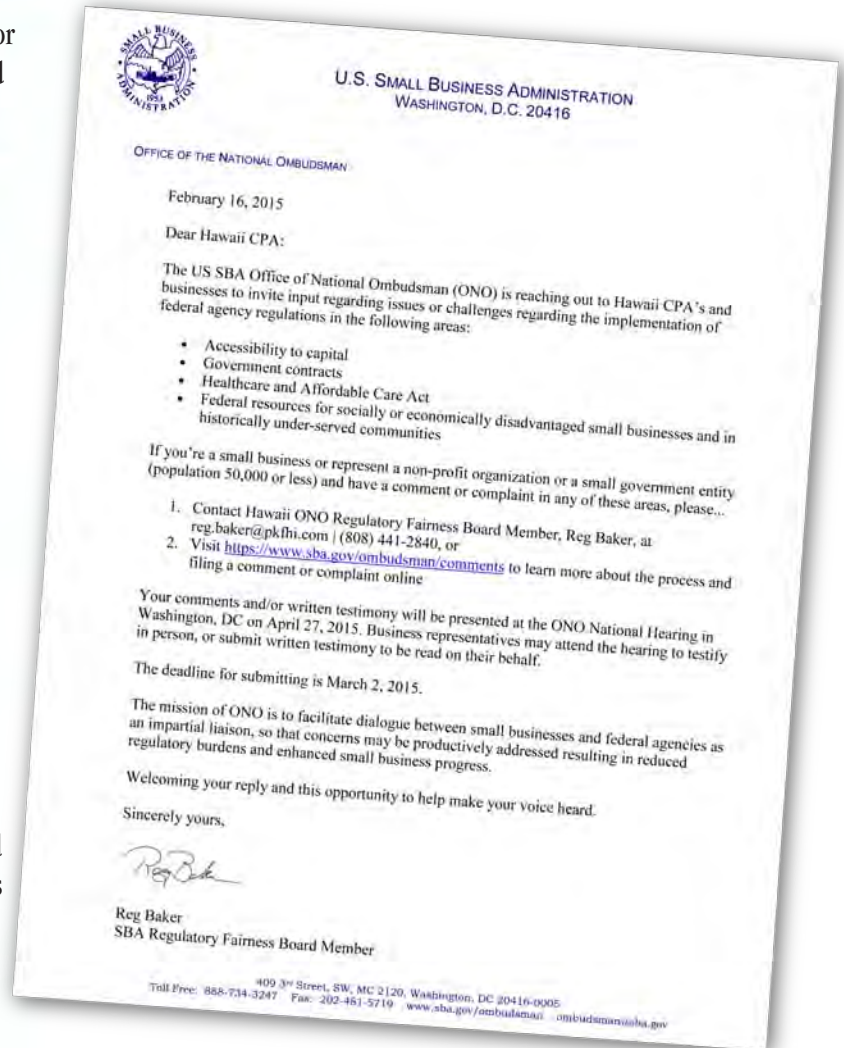
Specific working committees of the Board are focused on the following areas:

- Accessibility to capital
- Government contracts
- Healthcare and Affordable Care Act
- Federal resources for socially or economically disadvantaged small businesses and in historically under-served communities

Baker has been asked to serve on both the Healthcare and Affordable Care Committee and the Outreach and Education Committees. He has been tasked with establishing working relationships and collaboration with the SBA and the AICPA and State CPA Societies. He will also be working with the Hawaii State Regulatory Fairness Board (under DBED), the Hawaii Chamber of Commerce, various neighbor island and community Chambers, trade groups and other business organizations.

As a Regulatory Fairness Board member, Baker will serve as a local resource for small businesses and will work with small business trade groups and other entities to address regional concerns about federal regulatory enforcement and compliance issues. The members of the Regulatory Fairness Boards represent the small business community to provide insights on immediate regulatory challenges facing small business owners – perspectives that are critical to eliminating ineffective, duplicative, or outmoded regulatory business barriers to small business. For more information about the Office of the National Ombudsman, visit the website at [www.sba.gov/ombudsman](http://www.sba.gov/ombudsman).

CPAs can be a valuable resource and participate in this Regulatory Fairness process by listening to clients for issues that



may be considered unfair or overly burdensome and communicating those issues by either:

Contacting Hawaii ONO Regulatory Fairness Board Member, Reg Baker, at [reg.baker@pkfhi.com](mailto:reg.baker@pkfhi.com) | (808) 441-2840, or Visit [www.sba.gov/ombudsman/comments](http://www.sba.gov/ombudsman/comments) to learn more about the process and filing a comment or complaint online.

Examples of complaints filed include ACA reporting requirements, new IRS repair regulations and federal agencies that are slow in paying on contracts or unfairly withhold portions of the payments.

*Reg Baker, CPA is currently a partner with PKF Pacific Hawaii LLP and has practiced in Hawaii and Nevada as a CPA for over 30 years. Formerly an Executive Vice President and COO of HMAA, Hawaii representative to the AICPA Council, served as chairman of two state CPA societies, and self-employed small business owner he has a unique combination of experience to offer the SBA Regulatory Fairness Board.*

*If interested in hosting an SBA outreach event, panel discussion or presentation, please contact Reg Baker at [reg.baker@pkfhi.com](mailto:reg.baker@pkfhi.com) or (808) 441-2840.*





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# Norman's Book Review

## "Five Wishes"

by Gay Hendricks

I'm always excited at the start of a new year, as it gives all of us a chance to start fresh and hopefully make our dreams come true.

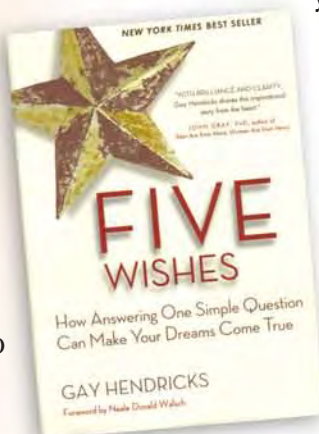
Accordingly, I looked for a book to inspire and help us find our purpose in life. "Five Wishes" is just that book. The author Gay Hendricks received his Ph.D. in Psychology from Stanford University, spent 21 years at the University of Colorado as a Professor in the Counseling Psychology Department, founded The Hendricks Institute, and together with his wife Dr. Kathlyn Hendricks, has authored over 35 books.

Over 30 years ago, the author met noted astrologer Ed Steinbrecher at a party that changed his life forever. The chance meeting unleashed a hidden power in the author and revealed the path to his destiny. This gift came with the understanding that he would use it, treasure it, and pass it on to others. Accordingly, he wrote "Five Wishes" to pay his good fortune forward. The book chronicles that fateful meeting and how Ed found his purpose in life and achieved his dreams! The following are key points from the book to help you achieve your dreams too.

### Is Your Life A Complete Success?

At the party, Ed told the author he almost died and in looking back it was the best thing to happen to him because it gave him the gift of this question... "First imagine you're on

your deathbed, tonight or fifty years from now. I stand by your deathbed and look you right in the eyes and ask you, **was your life a complete success?**"



For the author and for most of us, the answer was "no." Ed had the author verbalize his five deathbed wishes and why they

were important to him.

He then had the author turn his wishes into goals, and state that he was willing to commit himself totally to achieve his goals.

To help you go through this process, the following is the author's first wish and how he turned it into a goal.

**First Wish** – *"My life was not a total success because I never enjoyed a long and happy marriage with a woman I adored and who adored me. I wish I'd*

*enjoyed a lifelong blossoming of passion and creativity with a woman."*

**Goal** – *"My life is a total success because I'm enjoying a long and happy marriage with a woman I adore and who adores me. I'm enjoying a lifelong blossoming of passion and creativity with her."*

At the time of the party, the author was only dating Kathlyn. He ended up marrying her, having two children, and had his dreams come true! He can look people in the eye and say it is possible to feel lasting love.

His other four wishes were related to the following: completing, writing from the heart, feeling God and savoring life.

### The Importance of Tying Up Life's Loose Ends

In the author's journey, he learned every incomplete item is like a boulder in a river. Too many loose ends and the



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river gets clogged and the water goes in different directions. To get the river (and your life) flowing in the right direction, you need to start tying up all your loose ends. Completing things also puts you into harmony with the universe, and you will find your path through life becomes easier and filled with many positive coincidences. The more you complete things, the greater the frequency of good things. The author calls them "little winks from the universe." When they occur the author gives thanks and "winks" back.

### **"No Show, No Glow"**

Between our work, family, kids and daily life challenges, free time has become a precious commodity. Many times we are rushing from one place to another. How

many times are we physically someplace but mentally somewhere else?

The author stresses the importance of being in the moment, celebrating the present, and experiencing the magic of living in the now. If you are not living in the present, you are not showing up for your life. "No Show, No Glow."

### **What Matters Most**

In reflecting back on his life since his fateful meeting with Ed, the author notes, "from the perspective of your deathbed, what matters is that your final breath comes in with the sweet satisfaction of a life fulfilled and goes out with the blessing of a life complete. From the perspective of right now, what matters is that

your next breath energizes your intention to fulfill your destiny."

### **Summary**

In closing, "Five Wishes" makes you think very hard about your life and how you want to live it. It helps you discover your life wishes and achieve your dreams. The book is a life changer and is a gift to those who read it. The author ends his book with the following message to all of us:

*"Wherever your path takes you, may all your deathbed wishes come true, and may you celebrate each and every one of them many long years before your final breath."*

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# CPA FIRM



# MICROCOMPUTER TECHNOLOGY

By Ron Gouveia CPA, CITP of Carr, Gouveia + Associates, CPAs, Inc.



Microsoft's new Windows 10 operating system is supposed to be released to manufacturers sometime between June and August of this year. That means computers with Windows 10 loaded should be available for purchase during the 4th quarter of 2015. In the meantime, computers that you purchase with either Windows 7 or 8 should come with a free upgrade to Windows 10. As a matter of fact, Microsoft has announced that users of Windows 7 Pro, Windows 8 Pro and Windows 8.1 Pro will be able to upgrade to Windows 10 for free for the first year it is commercially available.

It will take several months for manufacturers of software we use to come out with Windows 10 supported versions. The bottom line is that Windows 10 will not be ready for implementation until sometime late in the 1st quarter of 2016. Some are saying that this will be the last version of Windows and that Microsoft will come up with some form of sub-

scription plan which gets you regular updates to the Windows version you own or rent and that this will preclude the need to issue any new versions in the future. In order to get ready for Windows 10, it would be a good idea to get all of the software used in your firm up to the latest version so that implementing Windows 10 will be less painful.



Microsoft has released versions of Office for the Android. There is a basic features Office for Android devices which is free. A version with more business type features will require an Office 365 subscription just as the Office for iPad version does. As a matter of fact, Android users can find lots of Microsoft apps on the Google Play Store including Outlook

(Preview), One Drive (Personal and Business), OneNote, and Remote Desktop.

Microsoft has also released the first public preview of touch-first Office for Windows 10 for desktop computer users. Microsoft has also released a preview of Windows 10 mobile for phones, tablets, and phablets. There will also be new touch-first Office apps for Windows Phones running Windows 10 mobile which will be bundled free with Windows 10 phones. An update to Office for the Mac is also expected soon.

An update is being pushed out for Parallels Desktop 10 users making it easy to download Windows 10 Technical Review and Office Preview for Windows 10 on Macs. Parallels Desktop 10 for Mac can be downloaded from Apple's online store. The retail price of Parallels Desktop 10 is \$79.99 with a less expensive upgrade price and student price.

If you have any questions or comments, call me at (808) 837-2507, or send e-mail to [ron@cga-cpa.com](mailto:ron@cga-cpa.com).

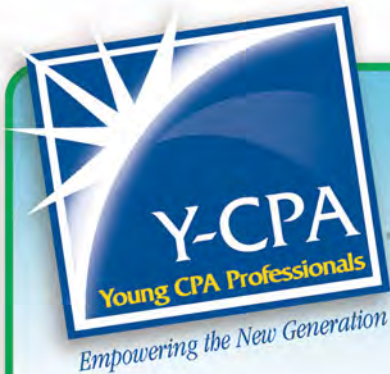
## Member Scholarship Contributions Matter!



Adrianna Haunani DeMello was the 2014 Outstanding Senior in Accounting graduate at the University of Hawai'i West O'ahu. She completed her Bachelor of Arts in Business Administration with a concentration in Accounting degree at UH-WO where she graduated with distinction. While a full-time student, Adrianna was active in the Accounting Club on campus from 2013 through 2014 and was selected to be on the Chartered Financial Analyst (CFA) Institute Research Challenge team in 2014. The research challenge was a rigorous global com-

petition that involved over 150 hours of work on a written analysis and valuation project of a publically-traded company. The competition ended with an intense oral competition involving over 1,400 universities, in which the team took home the second place prize. Adrianna is currently a Reporting Specialist at the Queen's Medical Center and assists with preparing the consolidated financial statements for all of the Queen's Health Systems and its subsidiaries. She plans on sitting for the CPA exam this year. Congratulations, Adrianna!





# Y-CPa BUZZ!



## Tax Tips for 2014 Filing Season

by Yumi Ueda



As we approach the month of March there is one thing that might be sitting in the back of your mind... filing your personal income tax return! I always try to get my return done early but it gets pushed back later and later so I usually end up extending and filing in May when life is not so hectic.

For those of you who are on-time filers, here are some tips you can use for the 2014 tax filing season.

### E-File

The IRS expects that more than four out of five returns will be electronically filed. For those 20% who do not e-file, you should know that e-filing is the most accurate way to file a tax return and the fastest way to get a refund. On that note, the fastest way to get your refund is by e-filing and choosing direct deposit. The IRS expects to issue more than nine out of ten refunds within 21 days (for e-filed returns requesting direct deposit). Comparatively, because paper returns take longer to process and in light of IRS budget cuts, refunds due from paper filed returns are expected to be issued in seven weeks or more.

### Health Care Basics (new this year!)

The 2014 individual income tax returns have a new line under the 'other taxes' section for health care: individual responsibility. Most taxpayers will simply check the box to indicate that each member of their family had qualifying health coverage for the whole year. No further action is required.

Form 8965 (new for 2014) is used to claim an exemption from the requirement to have

coverage or to calculate the individual shared responsibility payment if health coverage was not for all 12 months of the year.

For more information on reporting individual health care coverage please see IRS Publication 5187, available at <http://www.irs.gov/pub/irs-pdf/p5187.pdf>

### Choosing the right Tax Preparer

Even though most of us are CPAs, some of us may feel at ease having someone else prepare our tax return. The most important thing when finding someone to prepare your tax returns is you need to trust that person and feel comfortable with them. A tax return preparer is trusted with your most personal information - your social security numbers, your income, your children's information - so you want to make sure you feel comfortable giving them your information.

Other tips offered by the IRS include:

- Make sure the preparer has a valid PTIN
- Ask the tax preparer if they have professional credentials (CPA, Enrolled Agent, Attorney, etc).
- Check on the service fees upfront
- Make sure the refund is sent to you or deposited to your bank account.
- Never sign a blank return
- Review your return before signing.

Remember that even if you don't prepare your own tax return, you are still responsible for what's on it. So make sure you

review and know everything that's on your return before you sign it.

### Preparing your own tax return

If you decide to prepare your own tax return there are many resources available to help with questions you may have. The best place to start is the instructions for Form 1040, available at <http://www.irs.gov/pub/irs-pdf/i1040gi.pdf>. If you can't easily find the answer to your question in the instructions you can also try IRS Publication 17, Federal income tax Guide for Individuals, available at <http://www.irs.gov/pub/irs-pdf/p17.pdf>.

The IRS website also has interactive tools to help answer your questions. One is the Interactive Tax Assistant (ITA), which takes you through a series of questions and provides you with answers to tax law questions. The ITA is available on the IRS website at [http://www.irs.gov/uac/Interactive-Tax-Assistant-\(ITA\)-1](http://www.irs.gov/uac/Interactive-Tax-Assistant-(ITA)-1).

The IRS website also offers Tax Trials, an interactive tool to general tax questions, Frequently asked Questions and Answers, and Tax Topics. These are all accessible at <http://www.irs.gov/Individuals/Tax-Trails---Main-Menu>.

Hopefully this article has given you motivation to prepare your own return or timely give your information to someone else so they can prepare your return by April 15. Next on my to-do list is to work on my own tax return (after a short nap...)





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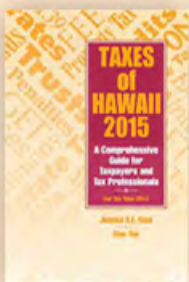
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