



Brand Guidelines

Introduction

Maintaining a strong, consistent message is an essential part of the Indiana CPA Society's success. As the number of competitors vying for our members' attention grows daily, the Society's brand gains importance.

The brand positions the Society as the premier association for Indiana CPAs—a cutting edge, professional association dedicated to our members' success.

Use these guidelines to help create a consistent message to our members, the public and future CPAs.

Who We Are

The Indiana CPA Society is a statewide professional association representing nearly 6,000 current and aspiring CPAs and related professionals who are transforming business in Indiana.

Mission

To enhance the professional success of our members while respecting the public interest; to encourage and facilitate the adherence to high ethical and professional standards; to facilitate relationships that will benefit our members; to promote a better understanding of services rendered by CPAs; and to represent our profession.

Logo

PRIMARY 2-COLOR LOGO



The INCPAS logo should be used in the primary brand colors, dark blue and red, wherever possible.

The two-color version of the logo is preferable for most uses; however, one-color and reversed-out versions of the logo are also available for use when needed. See page 4 for more guidance.

ABBREVIATED 2-COLOR LOGO ICON



There are a few instances when the abbreviated INCPAS logo icon can be used: 1) In member-only communications. 2) When a square-shaped logo works better in the design. 3) In digital formats, like mobile, where the small size will affect legibility. 4) When indicating a person is an INCPAS member in body text. This icon is used at the discretion of the communications department.

Logo Variations

ONE COLOR: DARK BLUE



When a one-color logo is required, usage of the dark blue logo is preferred.

The usage of the white and black logos are solely limited to times in which one color of black or white is the only option for printing, on a t-shirt or promotional item for example.

ONE COLOR: BLACK



ONE COLOR: WHITE



REVERSED-OUT: 2 OPTIONS



The reversed-out variations of the logo will be used at the discretion of the communications department. Usage depends on the design and layout of the piece.

Incorrect Usage



Figure A

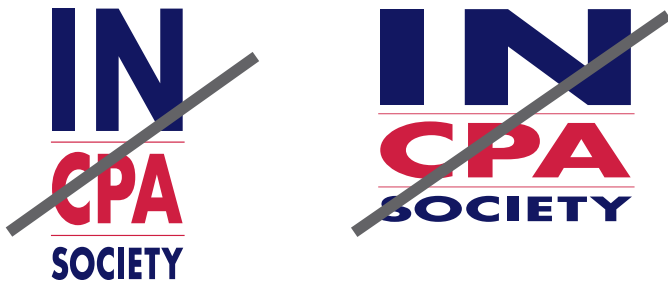


Figure B

To maintain consistency of the INCPAS brand, never make alterations to the logo.

Figure A:

Never use other colors besides the primary brand colors, dark blue and red, in the logo.

Figure B:

Never skew any elements of the logo. When resizing, keep the logo in proportion on both the vertical and horizontal axes.

Logo File Formats

.EPS (ENCAPSULATED POSTSCRIPT)

An .eps file is the preferred format for the logo. Always request an .eps file from vendors and members when you need their logo. An .eps file can be used to make any other file type.

You must have Adobe Illustrator, InDesign and/or Photoshop downloaded on your machine in order to open/edit the file, so .eps files are used mostly by designers. Images and text in .eps format are infinitely scalable: it will provide the highest quality output for large files.

Use .eps files in all marketing materials, including brochures, postcards and flyers.

.JPG (JOINT PHOTOGRAPHIC EXPERTS GROUP)

A .jpg file can be used by non-designers who do not have the Adobe programs installed on their machine. It was originally created to be a standard for professional photographers as a way to compress image data to pixels. Therefore, attention does need to be paid to the file size: if scaled too large, the image will become pixelly and unusable.

Use .jpg files in Microsoft Office documents (Word, Excel, PowerPoint, Publisher). This could include agendas/minutes, PowerPoints, name badges or table tents. It is also the preferred format for saving photographs.

.PNG (PORTABLE NETWORK GRAPHICS)

A .png file is a raster graphics file and can be used by non-designers in the same way as a .jpg file can be used. It can also have a transparent background, which sets it apart from a .jpg file because there is no white background if you are placing it over a colored area. Attention does need to be paid to the file size; if scaled too large, it will become pixelly.

Use .png files in documents that will only be seen on a screen, because they have a small file size and will load quickly. This includes email signatures, Microsoft Office documents (Word, Excel, PowerPoint), and also web pages, mobile apps and other digital platforms.

Quick Reference Guide

.eps files

- + Preferred logo format
- + Primarily used by designers
- + Used for print materials

.jpg files

- + Can be used by non-designers
- + Used for both print materials and digital formats
- + Ideal for word documents, PowerPoints, name badges, table tents, etc.

.png files

- + Can be used by non-designers
- + Primarily used for digital formats
- + Ideal for web pages, mobile apps, email signatures, etc.

Color Reproduction

PMS = PANTONE MATCHING SYSTEM

The Pantone Matching System is a system of thousands of numbered swatches. Most corporate colors, in a logo for example, are identified with a number from this system. It is referred to as a PMS number. Pantone colors are also called “spot” colors.

Printing a one or two color job can be less expensive than a four-color job because there are fewer printing plates made. This system also creates the most accurate color match.

Not all PMS colors can be reproduced accurately in CMYK/four-color reproduction.

COATED VS. UNCOATED

Pantone colors are listed by number. Colors also have a “C” or a “U.” The “C” stands for coated paper, the “U,” for uncoated paper.

Coated papers have a smooth finish, where the paper is pressed and polished during the manufacturing process. This coating makes the paper less absorbent and takes the ink better.

Uncoated paper is just that; paper without the coated layer. It is more absorbent than coated paper.

Since coated papers allow the ink to sit on the surface, it remains rich and vibrant. The uncoated sheet allows more ink to be absorbed into the paper. Minerals in the inks affect the way the color is absorbed. As a result, coated and uncoated versions of the same PMS color will look very different. To compensate for this, we have recommended different PMS colors for “C” versus “U” applications.

CMYK = CYAN, MAGENTA, YELLOW, BLACK FOUR-COLOR OR PROCESS COLOR

CMYK refers to full-color printing. While using PMS colors is best for something that prints in limited colors, it is not suitable for reproducing photographic images or multicolor projects. Instead, the CMYK or four-color process is used. Process color uses percentages of each of the four colors (CMYK) to create a color.

CMYK is used whenever there are full-color images, or when the number of colors makes it more practical than using just PMS colors. Full-color, offset (professional) printing is always CMYK. CMYK is also the primary system for digital printing, as specific Pantone colors cannot be put into an inkjet or laser printer.

CMYK color reproduction can produce a close match to most PMS colors, but may not always translate to a direct color match.

RGB = RED, GREEN, BLUE

RGB is the color system for computer monitors, video, etc. It is important to understand that PMS and CMYK are for printed pieces and RGB is for computer applications such as Microsoft Word, Excel, PowerPoint, email and website applications.

It's also important to note that color may vary from one monitor to the next. Variability with screen brightness, lighting conditions, hue and contrast settings will render the exact same color differently from one computer monitor to the next.

Quick Reference Guide

PMS

- + Stands for Pantone Matching System
- + Most accurate color match
- + Use PMS colors when printing a one or two color job

CMYK

- + Stands for Cyan, Magenta, Yellow and Black, the colors that make up the four-color printing process
- + Use CMYK colors when printing a full-color project (may have full-color images)

RGB

- + Stands for Red, Green, Blue
- + Use RGB colors when creating anything that will be viewed on a monitor

When in doubt...ask the printer which color setting to use. He/she will know what will yield the highest quality and be most cost effective.

Color Palette

PRIMARY COLORS



PMS 2757

CMYK Coated: 100, 95, 4, 42
CMYK Uncoated: 97, 82, 3, 19
RGB: 0, 30, 96
HEX/HTML: 001E60



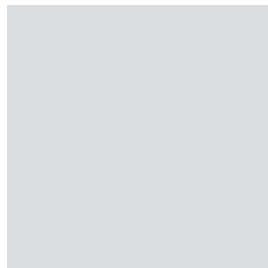
PMS 200

CMYK Coated: 3, 100, 70, 12
CMYK Uncoated: 3, 86, 62, 9
RGB: 186, 12, 47
HEX/HTML: BA0C2F



PMS Process Cyan

CMYK Coated: 100, 0, 0, 0
CMYK Uncoated: 100, 0, 0, 0
RGB: 0, 159, 223
HEX/HTML: 009FDF



PMS Process Black 15%

CMYK Coated: 0, 0, 0, 15
CMYK Uncoated: 0, 0, 0, 15
RGB: 219, 220, 221
HEX/HTML: DBDCDD

SECONDARY COLORS



PMS: 296
CMYK: 100, 95, 4, 72
RGB: 0, 0, 59
HEX/HTML: 00003B



PMS: 2935
CMYK: 100, 65, 0, 5
RGB: 0, 92, 166
HEX/HTML: 005CA6



PMS: 207
CMYK: 3, 100, 70, 42
RGB: 149, 3, 40
HEX/HTML: 950328



PMS: 1785
CMYK: 0, 85, 55, 0
RGB: 239, 78, 94
HEX/HTML: EF4E5E



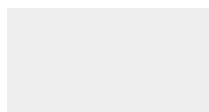
PMS: 640
CMYK: 100, 0, 0, 30
RGB: 0, 131, 181
HEX/HTML: 0083B5



PMS: 636
CMYK: 40, 0, 0, 0
RGB: 141, 215, 247
HEX/HTML: 8DD7F7



PMS: Process Black 45%
CMYK: 0, 0, 0, 45
RGB: 156, 158, 161
HEX/HTML: 9C9EA1



PMS: Process Black 7%
CMYK: 0, 0, 0, 7
RGB: 237, 237, 238
HEX/HTML: EDEDEE

The primary colors are the foundation of the brand and should always lead the design. Always use the exact color values listed.

See page 16 for additional color options if you're using the advocacy secondary branding.

See page 20 for additional color options if you're using the students secondary branding.

The secondary color palette supports the brand identity and adds flexibility and variety. Lighter and darker variations of the primary color palette, these colors can help enhance or organize content in brand materials.

Note: A lighter gray swatch is used for on-screen graphics (for blasts and website) so text is legible when it is used in the background color block.

RGB: 226, 226, 226
HEX/HTML: E2E2E2

Typography

PRINT

Primary Font: Open Sans

Light

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Light Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Regular

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Semibold

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Semibold Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Bold

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Bold Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Extrabold

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Extrabold Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Secondary Font: Utopia Std

Regular

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Subhead Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Semibold

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Semibold Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Bold

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Bold Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Bold Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Black Headline

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Script Font: Thirsty Script

Bold

A B C D E F G H I J K L M N O P Q R S T
U V W X Y Z
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Black

A B C D E F G H I J K L M N O P Q R
S T U V W X Y Z
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Open Sans is the primary font for the INCPAS brand, for both print and screen use. It is a grotesque typeface with some traits that are reminiscent of humanist typefaces. Different weights within this font can be used to create hierarchy and style. It can be downloaded at 1001fonts.com. The web version can be found on Google Web Fonts.

Note for Non-Designers

Franklin Gothic Book should be used by anyone who does not have Open Sans installed on their machine, as it is a system font with similar characteristics. Use it for email body copy and signatures, word documents, and PowerPoints.

Utopia Std is a secondary font ideal for body copy in print publications to provide the best reading experience. It can be downloaded at dafontfree.net.

Thirsty Script can be used when word needs to be called out (*New!*). Never use all caps.

Typography

MAGAZINE

Headlines: Open Sans

Light

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Light Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Regular

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Semibold

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Semibold Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Bold

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Bold Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Extrabold

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Extrabold Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Body Copy: Utopia Std

Regular

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Subhead Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Semibold

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Semibold Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Bold

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Bold Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Bold Italic

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Black Headline

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
0123456789!@#%&*()?

Open Sans should be used for all headline copy in the *Connect* magazine. It is also used for pull quotes.

Use Utopia Std for all long-form body copy in the *Connect* magazine.

Typography

WEB/DIGITAL

Hero Image

Font: Open Sans Regular

Color: White, black or dark blue depending on what is most legible over the photo

Never use all caps, use upstyle formatting

Button

Font: Open Sans Light

Color: White

Never use all caps, use upstyle formatting

Icon Header

Font: Open Sans Light

Color: Dark blue if on a white or light gray background; White if on a dark blue background

Never use all caps, use upstyle formatting

Icon Subhead

Font: Open Sans Light

Color: Black

Never use all caps, use upstyle formatting

Section Header: h1

Font: Open Sans Regular

Color: Dark blue

Use all caps

Section Subhead: h2

Font: Open Sans Light

Color: Dark blue

Use all caps

Section Body Copy: h3

Font: Open Sans Light

Color: Black

Never use all caps, use upstyle formatting

Links

Font: Open Sans Semibold

Color: Cyan

Use all caps

Tile Header

Font: Open Sans Regular

Color: Dark blue

Use all caps

Tile Subhead

Font: Open Sans Light Italic

Color: Dark blue

Never use all caps, use upstyle formatting

Tile Body Copy

Font: Open Sans Light

Color: Black

Never use all caps, use upstyle formatting

Article Pull Quote

Font: Museo 700

Color: Dark blue

Never use all caps

Open Sans is the primary font for the INCPAS website.

Museo 700 should be used for pull quote copy on article web pages.

Tagline

USAGE

The tagline can be used on its own or with the INCPAS logo. It should be formatted in PMS 2757 (dark blue) Open Sans Bold.

If using the tagline with the logo, please work with the Communications team to determine the ideal alignment (center, left or right aligned).

TAGLINE ON ITS OWN

Transforming Business

*Tagline in dark blue
Open Sans Bold*

TAGLINE WITH LOGO



Transforming Business

*Left aligned in dark blue
11 pt Open Sans bold*

What is a tagline?

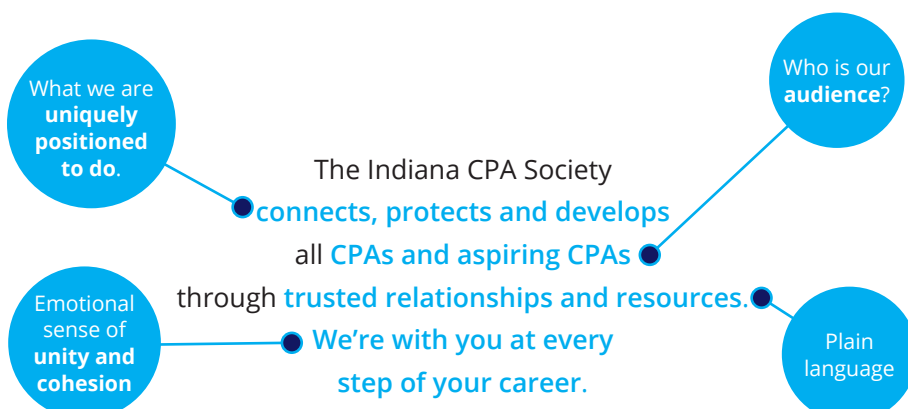
A phrase that is identified or associated with a person, group or product through repetition. It is a strong marketing tool that can help set the tone with our members, nonmembers and the public.

Why do we need a tagline?

A tagline, when used consistently and effectively, will help to distinguish the Society from its competition. In short, a tagline is a phrase that gives the viewer insight into our over-arching goals.

Value Proposition

The Indiana CPA Society connects, protects and develops all CPAs and aspiring CPAs through trusted relationships and resources. We're with you at every step of your career.



What is a value proposition?

A value proposition is the most important part of the Society's marketing messaging. It demonstrates the unique benefits the Society has to offer, how we can help members find the solutions they need most, and why choosing to be part of the INCPAS community will benefit them.

Icons

Line art is used for the INCPAS icons. The look is clean and simple. Whenever possible, it is preferred that existing icons are used to ensure consistency. When a new icon must be created, it is important to match the style as closely as possible. To see the full list of existing icons, please ask Communications.

COMMONLY USED ICONS



CPE



Events



Webinars



Blog



Advocacy

Where are icons used?

Icons can be used across communication platforms to add a visual to a specific topic. Examples include, but are not limited to, printed materials, website, email blasts and social media.

Photography

The photographic style of the Indiana CPA Society is approachable, connective and energetic. Since our members are the basis of our business, we emphasize them in our photography. Professional photos of real members are preferred, but stock photos can be used as well.

Use photos that emphasize the diversity of people, settings and activities members engage in to emphasize the inclusivity of the Society.

When choosing an image, be sure to ask:

1. What is the subject matter of the project?
2. What is the format (website, blog, social media, magazine)?
3. How does the composition of the photo translate to the project's required specs?
4. Does the photo include a diverse range of people (ethnicity, age, gender, organization type) and settings?

EXAMPLES



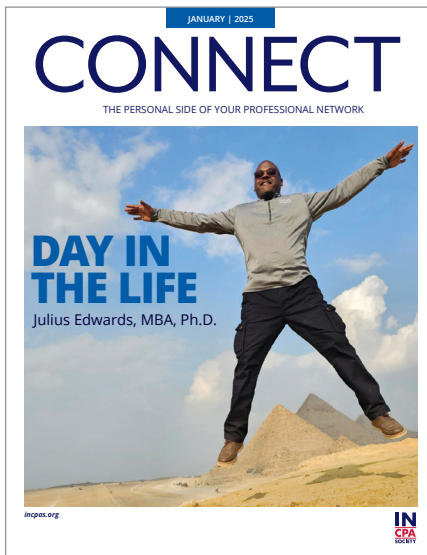
Tips

- Crop your photos to highlight the subject you want your audience to focus on.
- Color correct photos using a photo editing software like Adobe Photoshop.
- Ideally the people in the photo are smiling.
- Avoid group photos that do not focus on a single subject. When taking a photograph of a group, select an individual (or two) for your audience to focus on.
- Use scale to create visual interest.
- The format may determine whether the subject is posed and looking directly at the camera, or more candid, engaging with others and not looking at the camera. Generally, posed photos are great for social media, and candid photos work well in marketing materials and on the website.

Cover Design

INCPAS publication covers include a main graphic or color block surrounded by a white border.

EXAMPLES



Where are white borders used?

The white border design is typically used on publication covers, like the Connect magazine, conference materials and the Integrated Report. Creative license can be taken with the white border, as long as ample white space is incorporated.

Secondary Branding

To help differentiate various initiatives within the INCPAS brand, different looks have been developed for brand recognition.

ADVOCACY

PRIMARY 2-COLOR LOGO



PRINT COLOR PALETTE



PMS 2757

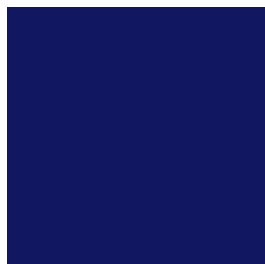
CMYK Coated: 100, 95, 4, 42
CMYK Uncoated: 97, 82, 3, 19
RGB: 0, 30, 96
HEX/HTML: 001E60



PMS 7555

CMYK Coated: 0, 28, 98, 11
CMYK Uncoated: 0, 22, 80, 9
RGB: 210, 159, 19
HEX/HTML: D29F13

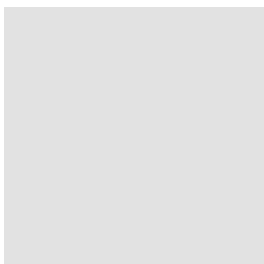
DIGITAL COLOR PALETTE



RGB: 0, 30, 96
HEX/HTML: 001E60



RGB: 255, 199, 39
HEX/HTML: FFC727



RGB: 226, 226, 226
HEX/HTML: E2E2E2

The Indiana CPA-PAC is the only PAC in Indiana representing the CPA profession. Use the logo only on PAC-related materials. The INCPAS logo is not used on PAC promotions.

The yellow and gray swatches have been tweaked so they are optimized for on-screen viewing. The yellow is brighter and the gray is lighter so text is legible when it is used in the background color block.

Secondary Branding

AWARDS

CPA CELEBRATION LOGOS

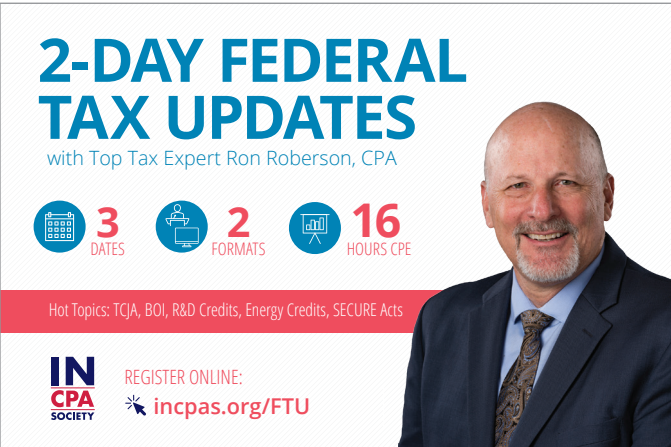


CPA Celebration is an annual awards event that recognizes outstanding individual CPAs and companies. The CPA Celebration logo design stays the same year to year, but the color scheme, year and design elements are always updated. The colors and design elements are based on the décor direction of the in-person awards event. The INCPAS logo must also be included on all materials.

Secondary Branding

CPE

EXAMPLE



CPE pieces include promotions for FlexPass packages, Federal Tax Updates, A&A/Ethics, Spring Fever, Winter Frenzy, and more. All pieces that fall under this category can incorporate a straight gray line texture in the background. The INCPAS logo is used on all pieces.

MEMBERSHIP

EXAMPLE



Membership-related pieces include promotions for volunteering and membership benefits, and can incorporate a diamond shaped gray line texture in the background. The INCPAS logo is used on all pieces.

Secondary Branding

INDIANA CPA EDUCATIONAL FOUNDATION

LOGO



FONTS

Headlines: Argent CF - Bold

Body Copy: Open Sans

TEXT TREATMENT

Text Highlights

HAND-DRAWN & TEXTURE/BACKGROUND ELEMENTS



ICONS



Indiana CPA Educational Foundation

The Indiana CPA Educational Foundation supports and inspires a diverse pipeline of future CPAs in Indiana. Our comprehensive statewide initiatives include programs like CPA Week, INCPAS Scholars, college & CPA Exam scholarships, Meet the Profession events and the INCPAS Employer Guide.

Be sure to use the Indiana CPA Educational Foundation logo on all related materials. The INCPAS logo can also be included.

In addition to the INCPAS brand font Open Sans for body copy, the Educational Foundation branding includes Argent CF – Bold for headlines and call outs.

A colored box can be incorporated behind headlines and call outs to draw attention to the text using any color from the INCPAS primary and secondary color palettes.

Incorporating any combination of these textures and hand drawn elements will add depth to Educational Foundation pieces. Other elements not shown here can be used as long as they are consistent with these styles—primarily hand drawn and slightly imperfect—to evoke an approachable feeling.

Any icon from the INCPAS library can be used on Educational Foundation pieces to add visual interest, but the style must be consistent: line art that is clean and simple with minimal detail.

Secondary Branding

INDIANA CPA EDUCATIONAL FOUNDATION CONTINUED

EXAMPLES

INDIANA
CPA
EDUCATIONAL
FOUNDATION

Investing in
**CPA Workforce
Development**
& Success Stories

Career
Awareness

College
Prep

College &
Exam
Scholarships

CPA Exam
Support

Indiana CPA
Licensure
Resources

IN
CPA
SOCIETY

The Indiana CPA Educational Foundation supports and inspires a diverse pipeline of future CPAs in Indiana. Our comprehensive, statewide initiatives are made possible by the generosity of members—help us continue building on these programs!

How Your Donations Support Future CPAs

CPA Week In-person and virtual presentations to Indiana high school students

INCPAS Scholars Year-long high school accounting career awareness and mentorship program

College & CPA Exam Scholarships Renewable tuition assistance and help with Exam-related fees

Meet the Profession Events Includes quarterly virtual events with career tips and insights from CPAs, as well as a networking night for students to meet accounting employers

INCPAS Employer Guide Annual publication with CPA Exam and licensure details, as well as information about INCPAS member organization employers

Scan to support future CPAs!
incpas.org/EdFoundation
*Donations are tax-deductible.

INDIANA
CPA
EDUCATIONAL
FOUNDATION

900 E. 96th St., #250
Indianapolis, IN 46240

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INDIANA
CPA
EDUCATIONAL
FOUNDATION

**What does the
Foundation do?**

These comprehensive, statewide initiatives are powered by the Indiana CPA Educational Foundation and the generosity of members!

★ CPA Week

★ INCPAS Scholars

★ College & CPA Exam Scholarships

★ Meet the Profession Events

★ INCPAS Employer Guide

Secondary Branding

COLLEGE AND HIGH SCHOOL STUDENTS

Student branding can be used for both college and high school audiences. The hand-drawn and imperfect elements evoke an approachable and casual feel to encourage students to think about accounting in a new way and provide them with resources to guide them on their career path.

COLOR PALETTE



PMS: 381
CMYK: 25, 0, 100, 0
RGB: 204, 255, 0
HEX/HTML: CCFF00

PMS: Purple
CMYK: 47, 81, 0, 0
RGB: 199, 0, 255
HEX/HTML: C700FF



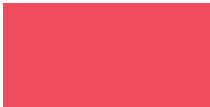
PMS: 296
CMYK: 100, 95, 4, 72
RGB: 0, 0, 59
HEX/HTML: 00003B



PMS: 2935
CMYK: 100, 65, 0, 5
RGB: 0, 92, 166
HEX/HTML: 005CA6



PMS: 207
CMYK: 3, 100, 70, 42
RGB: 149, 3, 40
HEX/HTML: 950328



PMS: 1785
CMYK: 0, 85, 55, 0
RGB: 239, 78, 94
HEX/HTML: EF4E5E



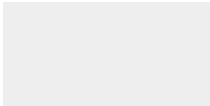
PMS: 640
CMYK: 100, 0, 0, 30
RGB: 0, 131, 181
HEX/HTML: 0083B5



PMS: 636
CMYK: 40, 0, 0, 0
RGB: 141, 215, 247
HEX/HTML: 8DD7F7



PMS: Process Black 45%
CMYK: 0, 0, 0, 45
RGB: 156, 158, 161
HEX/HTML: 9C9EA1



PMS: Process Black 7%
CMYK: 0, 0, 0, 7
RGB: 237, 237, 238
HEX/HTML: EDEDEE

FONTS

Headlines + Call Outs: TXT Menu Item

Headlines + Body Copy: Open Sans

TEXT TREATMENTS

Text Highlights

ALL CAPS HEADLINE
WITH OUTLINES

Text on a curve text on a curve

In addition to using the colors of the INCPAS secondary palette, the student color palette includes two neons to add playfulness: yellow-green and purple.

Note: the PMS swatches for the neons do not match the CYMK, RGB or HEX/HTML breakdowns. They have been manually adjusted to appear brighter and more neon on screen.

In addition to Open Sans, which should be used for all body copy, the student font selection includes TXT Menu Item for headlines and call outs. It should never be used in body copy.

Text treatments can be used for headlines using any color from the student palette.

- + Text Highlights: Box should be imperfect and off center. It's preferred that each is sized differently if using multiple in a design.
- + Text on a Curve: For secondary content, not headlines.
- + All Caps Headline with Outlines: Do not use this style with body copy.

Secondary Branding

COLLEGE AND HIGH SCHOOL STUDENTS CONTINUED

HAND-DRAWN & TEXTURE/BACKGROUND ELEMENTS

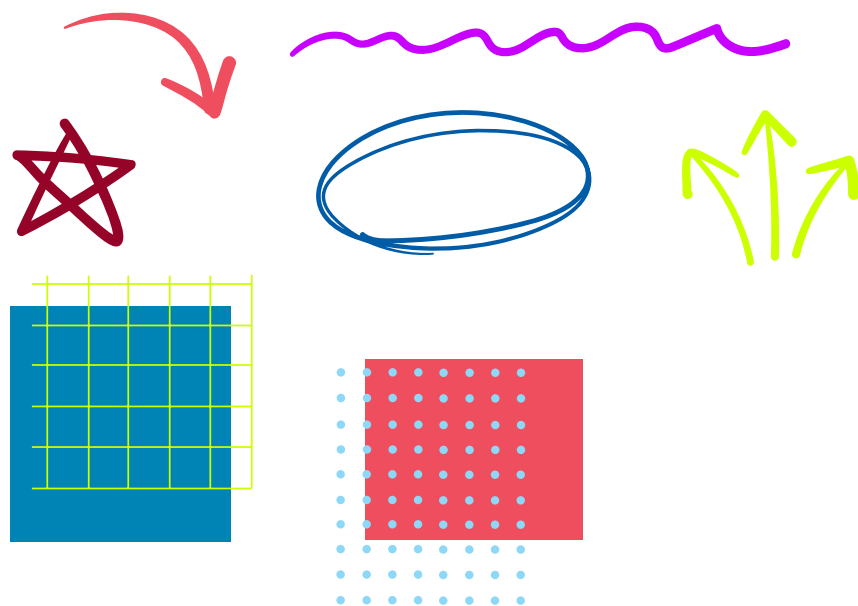
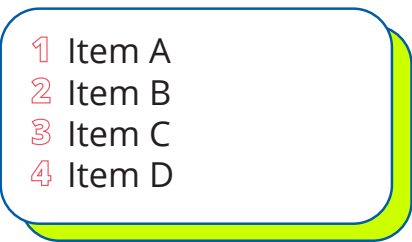


IMAGE STYLE (CUTOUTS)



LIST STYLE



Incorporating any combination of these elements into student pieces is another way to evoke a playful, approachable feeling.

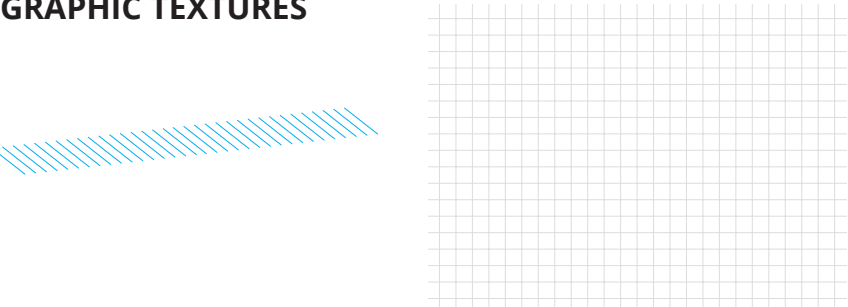
Secondary Branding

YOUNG PROS

TEXT TREATMENT

HEADLINE WITH SHADOW

GRAPHIC TEXTURES



EXAMPLES

Young Pros pieces combine design elements of the main INCPAS brand with elements of the student branding to evoke a fun and casual feeling. This includes a grid background, specific headline text treatments, graphic textures and use of both the primary and secondary color palettes. The INCPAS logo should be used on all pieces.

Email

GENERAL EMAIL RULES

Remember to use the business letter format when composing an email that will be viewed by a professional audience. See page 16 for more information. Do not use colored backgrounds in your emails. Capitalizing entire words that are not in titles is general deemed as SHOUTING! Always check your spelling.

EMAIL FONTS

When composing new mail messages, replying or forwarding messages, use 11 pt. Franklin Gothic Book black text.

EMAIL SIGNATURE

Name in dark blue 13 pt Franklin Gothic Bold, credentials listed in alpha order

Stacey L. Wilson, CAE

Chief Operating Officer

Job title in black

11 pt Franklin Gothic



*Logo sized at 1" wide;
use PNG file*

Transforming Business

Tagline in dark blue

10 pt Franklin Gothic Bold

e swilson@incpas.org

p (317) 726-5015

900 E. 96th St., #250

Indianapolis, IN 46240

incpas.org

Contact information in

black 10 pt Franklin Gothic

Signatures are required on at least the first correspondence used, with the exception of inter-office email communications.

OUT OF OFFICE EMAIL MESSAGE

If you are planning to be out of the office for more than one business day, you can use an automatic "out of the office" response. All "out of office" responses should adhere to the following template (except special circumstances, i.e. leaving a cell phone number or other contact information, etc.):

I will be out of the office April 10–15 and will not be checking email. If you need immediate assistance, please contact John Smith at jsmith@incpas.org, (317) 726-5000 or 1-800-272-2054. Thank you.

Stacey L. Wilson, CAE

Chief Operating Officer

Transforming Business

e swilson@incpas.org

p (317) 726-5015

900 E. 96th St., #250

Indianapolis, IN 46240

incpas.org

All INCPAS staff should use the same signature style, as it further strengthens the INCPAS brand. Be sure to use a PNG file of the logo so there is a transparent background.

To set your default fonts in Microsoft Outlook, go to File, Options, Mail, Stationary and Fonts.

To set your email signature in Microsoft Outlook, go to File, Options, Mail, Signatures, New.

To set your out of office signature in Microsoft Outlook go to Tools, Options, Mail Format, Signatures, New.

Voicemail

VOICEMAIL MESSAGE

Daily

You've reached [your name] at the Indiana CPA Society. I'm currently away from my desk. Please leave a message and I'll get back to you when I return. For immediate assistance, dial "0" for the Operator.

Out of the Office

You've reached [your name] at the Indiana CPA Society. I am currently away from the office, but will return [date]. For immediate assistance, dial "0" for the Operator.

Office Closed

You've reached the desk of [your name]. The Indiana CPA Society is currently closed. Regular business hours will resume [date]. Please leave a message and I'll get back to you when I return.

To change your voicemail message in RingCentral, go to <https://service.ringcentral.com>. Login using your email address and RingCentral password. On the home screen, click Settings. Then click Messages & Notifications at the bottom of the list. Click the Edit button at the bottom under Voicemail Greeting. Then a box will open up. Under Set Greeting, click the dropdown box and select Custom. The default selection is phone. Under the box that says Call Me At, enter your phone number (your desk phone number is recommended for better recording quality). The system will call you and prompt you through recording a new greeting. Complete the process by following the instructions and click Save as instructed on the screen.

Business Letter

Always print your letter on INCPAS letterhead. If the letter is more than one page, the second page and beyond should be blank pages—no INCPAS logo or return address.

Franklin Gothic Book is the font that should be used for composing letters. Font size should be 11 points.

In your text, avoid jargon and the use of acronyms. See page 18 for more guidance on the use of acronyms.

Only one space should be used between sentences.

Use active voice whenever possible.

Correct: A dozen people read the report.

Incorrect: The report was read by a dozen people.

A general tip: give readers the reason for your letter in the first paragraph.

Use the person's name, folled by a colon (:). Be sure to spell the name correctly. Do not use Sir or Madam.

i.e. Dear Jennifer:

Always include your name and title in the signature block.

See sample letter on next page.



January 1, 2025

Jane Smith, CPA
ABC CPAs, Inc.
123 East Main St.
Indianapolis, IN 12345

Dear Jane:

This is an example of the correct format for a business letter. Franklin Gothic Book is the only font that is acceptable when writing a business letter. Character size should always be 11 points.

Because business letters are usually printed on INCPAS letterhead, be sure to leave enough space at the top and bottom of the page. A two-inch margin for the top of the page is sufficient and can be formatted by using the File/Page Setup option. Side and bottom margins should be set at 1 inch.

The first element of a business letter is the date, followed by the recipient's name and address. There should be one space between the date and the address, as well as between the address and the salutation. Only one space is needed between the salutation and the beginning of the first paragraph.

Paragraphs should not be indented, but separated by a space, as shown here. Once the body of the letter is complete, leave two spaces and then type your closing, which for all purposes should be "Sincerely." After four more spaces, type your name followed by your title on the following line. If you will be including any documents with the letter, alert the recipient by adding "Encl." following the title and one space. It is also appropriate to include a summary of what is included with the letter if there are several items, as shown below.

Sincerely,

Courtney Kincaid, CAE
President & CEO

Encl: five articles
two brochures

cc: Stacey Wilson

Style Guide

The INCPAS Style Guide is the authority for Society publications and correspondence. If you cannot find the information or guidance you need here, refer to the Associated Press Stylebook and Libel Manual (for publication information only) or to the New Lexicon Webster's Dictionary of the English Language. Both books are available in the Communications Department.

This guide is an attempt to achieve consistency in all publications and correspondence that will convey an image befitting the profession and the Society. Some entries, such as capitalization, punctuation and abbreviations, do not necessarily have a right or wrong usage. A single way of doing these things is listed so you do not have to reinvent the wheel each time. However, consistency is a priority. There are times the Society's style will conflict with another's; however, unless it is an official title or name, the guidelines set forth here are to be used in all circumstances.

A LOT: This phrase is always two words.

ABBREVIATIONS: Do not use abbreviations or acronyms the reader would not quickly recognize.

ADDRESSES: All states should be AP style abbreviations (i.e. Ind.) except for mailing addresses. Then it is appropriate to use the two-letter ZIP code abbreviations (i.e. IN). Do not abbreviate First, International, National, University, Fort (as in Fort Wayne), Department or Center. See STATE ABBREVIATIONS for additional information.

TITLES: Abbreviate the following titles when used before a full name outside direct quotations: Dr., Gov., Lt. Gov., Mr., Mrs., Rep., the Rev., Sen. Spell out all except Dr., Mr., Mrs., and Ms. when they are used before a name in a direct quote.

ACADEMIC DEGREES, PROFESSIONAL DESIGNATIONS: When listing several designations, the CPA designation should always be listed first. If mention of degrees is necessary to establish someone's credentials, the preferred form is to avoid an abbreviation and use instead a phrase such as: Josh Jones, who earned his bachelor's at Indiana University, addressed the crowd.

Use an apostrophe in bachelor's degree, a master's degree, etc., but there is no possessive in Bachelor of Arts or Masters of Science.

Use such abbreviations as B.S. only when needed to identify many individuals by degree on first reference would make the preferred form cumbersome. Use these abbreviations only after a full name. Never use one after just a last name.

Commas should be used to set off the academic abbreviation. Use commas as follows: John Dear, CPA, spoke.

Liza J. Reeder, CPA, Ph.D., is an educator. Bob Smith, CPA, and Clyde Beaver, CPA, JD, are former INCPAS chairs.

Common academic degrees and professional designations and the meanings include:

B.A. – Bachelor of Arts	CLU – Certified Life Underwriter
B.S. – Bachelor of Science	CMA – Certificate in Management Accounting
CDP – Certificate in Data Processing	CPA – Certified Public Accountant
CFA – Chartered Financial Analyst	DBA – Doctor of Business Administration
CFP – Certified Financial Planner	JD – Juris Doctorate
Ch.FC – Chartered Financial Consultant	MAcc/MACct – Master of Accounting (both variations exist—ask individual for preference)
CIA – Certified Internal Auditor	MBA – Master of Business Administration
CIC – Certified Insurance Consultant	Ph.D. – Doctor of Philosophy
CISA – Certified Information Systems Auditor	

ACCEPT/EXCEPT: Accept means to receive. Except means to exclude.

ACKNOWLEDGMENT: There is no "e" between the "g" and "m."

ACRONYMS: Use acronyms on second reference. Some common acronyms—CPA, FASB, AICPA, INCPAS, etc.—can be used on first reference although preferred style is to spell things out. See AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS and INDIANA CPA SOCIETY for additional information. Do not put the acronym in parentheses after the first spelled out mention unless it is too confusing to the reader. Use "the" before an acronym if when saying the full name you would use "the." *Example: The Financial Accounting Standards Board issued new standards. Call the FASB at (212) 123-4567.*

ADDRESSES: If you put a mailing address in paragraph form, place commas to indicate a line break. *Example: Indiana CPA Society, P.O. Box 40069, Indianapolis, IN 46240-0069.*

Put two spaces between the state and ZIP code.

Spell out Alley, County, Crossing, Place, Plaza and Terrace.

Abbreviate Ave., Bldg., Blvd., Cir., Dr., Expwy., Frwy., Ln., Pkwy., Rd., and St. However, spell it out if there is no street number or if it is a specific building name: Broadway Avenue or One American Square.

Use figures for an address number: 9 Morningside Cir. Put the suite number on the same line as the street address, but separate it with a comma: 1421 W. Mockingbird Ln., #100.

Spell out and capitalize First through Ninth as street names; use figures with two letters for 10th and higher. Example: 7 Fifth Ave. and 100 21st St.

Abbreviate compass points that indicate directional ends of a street or quadrants of a city in a numbered address: 200 E. 42nd St. and 600 N. Elm St., N.W. Do not abbreviate if the number is omitted: East 42nd Street and North Elm Street, N.W.

AFFECT/EFFECT: Affect as a verb means to influence. Effect as a verb means to cause. Affect as a noun is rarely used in medical terminology and should be avoided. Effect as a noun means result.

ALPHABETICAL ORDER: Alphabetical order is usually done in ascending order, A to Z. However, questions often arise when it comes to hyphenated words or names. ALPHABETIZE THE WORD OR NAME BASED ON THE FIRST LETTER OF THE FIRST WORD IN THE HYPHENATION. *Example: In a phone book, you will find Jane Doe-Smith under "D"; however, Veronica Barranco Marks is under "M."*

A.M., P.M.: Lowercase a.m. and p.m. with periods. It is not necessary to repeat when the time frame falls in the same period. *Examples: 10 a.m., 9:30 p.m., 9:30–10:45 p.m., 10 a.m.–1:15 p.m.* Specify time if it is pertinent. Use figures except for noon and midnight. Never use :00 (11 a.m. is correct, but 11:00 a.m. is incorrect). Use a colon to separate hours from minutes.

AMPERSAND (&): Use the ampersand when it is part of a formal name or title: Baltimore & Ohio Railroad, Newport News Shipbuilding & Dry Dock Co., Accounting & Auditing, The INCPAS Business & Industry Conference. The ampersand should not otherwise be used in place of "and."

AMONG/BETWEEN: In general, between is used when introducing two items, while among is used when introducing more than two items. Between is used if one or both items contain multiple parts but is considered in whole as a single entity.

ANNUAL/INAUGURAL: An annual event refers to one that is held every year; however, if it is the first time the event is to be held it is the inaugural event. There would be NO FIRST ANNUAL EVENTS.

APOSTROPHE: Do not use an apostrophe unnecessarily. You do not need to say INCPAS's Board of Directors when INCPAS Board of Directors (without the apostrophe) will do. Use the apostrophe to show omitted letter or figures: I've, it's, don't, rock 'n' roll, 'Tis the season to be jolly, the class of '62, the Spirit of '76, the '20s. Use the apostrophe to show the plural of single letters, but not multiple letters: Mind your p's and q's, she learned her ABCs.

ASSOCIATION OF INTERNATIONAL CERTIFIED PUBLIC ACCOUNTANTS (AICPA): In 2017, the American Institute of CPAs (AICPA) and the Chartered Institute of Management Accountants (CIMA) came together as AICPA & CIMA to forge a powerful international alliance that promotes accounting and finance in every corner of the world. AICPA stands for Association of International Certified Public Accountants.

BACKWARD: Do not add an "s" at the end.

BECAUSE/SINCE: Use because to denote a specific cause-effect relationship. Use since to denote a reference to a point in time in the past or in a casual sense when the first event of a sequence led logically to the second but without direct cause.

BOARD OF DIRECTORS: If you are referring to the INCPAS Board of Directors it should be capitalized; however, any other use is not capitalized. For example, Maria is a member of the board or Maria is a member of the INCPAS Board of Directors. The same can be said for committees, task forces, etc.

BULLETS: Bulleted material that does not include entire sentences and follows a colon should begin with a uppercase letter and no further punctuation. Bulleted material in complete sentences should begin with a capital letter and be punctuated as complete sentences. There are no instances when semi-colons should be used.

Example (phrases): The development process was defined as six different phases:

- *Development of requirements*
- *Development of specifications*
- *Establishment of testing procedures*
- *Implementation*
- *Post-implementation review*
- *Periodic reviews*

Example (complete sentences): The new policy states:

- *If you pre-register and have not cancelled before class day, your space and materials will be held.*
- *A walk-in will not be given your space.*
- *Walk-ins will be accommodated only for pre-registered seats.*

BYLAWS: One word, no hyphen. Capitalize when used with INCPAS as the name of a document: INCPAS Bylaws. Lowercase in all other references.

CANNOT: This is always one word. The contraction is can't.

CAPITALIZATION: When deciding what words to capitalize in a headline or heading, use these guidelines:

All principal words should be capitalized. This includes the first and last words of a headline, and all nouns, pronouns, adjectives, verbs, adverbs, and subordinating conjunctions (if, because, as, that, etc.).

Capitalize the first word after a colon.

Articles (a, an, the), coordinating conjunctions (and, but, or, nor, for), and prepositions of any length (in, by, to), are to remain lower cased. (Unless they're the first word of a headline.)

Capitalize Is, It, Be and Are.

Two part words separated by a hyphen should have both words capitalized.

CHAIR-ELECT: Always hyphenate and lowercase the second word. *Example: Chair-elect John Smith, CPA* When there are more than one, use chairs-elect, not chair-elects.

COLON (:): The most frequent use of a colon is at the end of a sentence to introduce lists, tabulations, texts, etc. Capitalize the first word after a colon only if it is a proper noun or the start of a complete sentence. Use only one space after a colon.

Emphasis: The colon often can be effective in giving emphasis.

He had only one hobby: eating.

Listing: Use the colon for time elapsed (1:31:07) and time of day (8:31 p.m.).

Dialogue: Use a colon for dialogue.

Bailey: What were you doing?

Q and A: The colon is used for question-and-answer interviews.

Q: Did you strike him?

Introducing quotations: Use a comma to introduce a direct quotation of one sentence that remains within a paragraph. Use a colon to introduce longer quotations within a paragraph.

Placement with quotation marks: Colons go outside quotation marks unless they are part of the quotation itself. John said, "He had one concern: quality."

COMMA: The following guidelines treat some of the most frequent questions about the use of commas.

IN A SERIES: Use commas to separate elements in a series, but do not put a comma before the conjunction in a simple series: *The flag is red, white and blue. He would nominate Tom, Dick or Harry.*

Put a comma before the concluding conjunction in a series, however, if an integral element of the series requires a conjugation: *I had orange juice, toast, and ham and eggs for breakfast.*

Use a comma before the concluding conjunction in a complex series of phrases: *The main points to consider are whether the athletes are skillful enough to compete, whether they have the stamina to endure the training, and whether they have the proper mental attitude.*

WITH EQUAL ADJECTIVES: Use commas to separate a series of adjectives equal in rank. If the commas would be replaced by the word and without changing the sense, the adjectives are equal: a thoughtful, precise manner; a dark, dangerous street.

Do not use a comma when the last adjective before a noun outranks its predecessors because it is an integral element of a noun: *a cheap fur coat (the noun is fur coat); the old oaken bucket; a new, blue spring bonnet.*

WITH NON-ESSENTIAL CLAUSES: A nonessential clause must be set off by commas. An essential clause must not be set off from the rest of the sentence by commas.

WITH INTRODUCTORY CLAUSES AND PHRASES: A comma is used to separate an introductory clause or phrase from the main clause: *When he had tired of the mad pace of New York, he moved to Dubuque.* The comma may be omitted after short introductory phrases if no ambiguity would result: *During the night he heard many noises.* But use the comma if its omission would slow comprehension: *On the street below, the curious gathered.*

COMMITTEE: See BOARD OF DIRECTORS.

COMPTROLLER, CONTROLLER: Comptroller is generally the accurate word for government financial officers. Controller is generally the proper word for financial officers of businesses. Capitalize comptroller and controller when used as the formal titles of financial officers.

CPA: One CPA, two CPAs, the CPA's individual license, the CPAs' (several of them) new building. Do not put periods in CPA. Include a comma before and after designations and degrees.

CPA EXAM: See Uniform CPA Examination for additional information.

CPA-inactive: Use this formatting for CPAs who are not practicing but are maintaining their license.

CPA-PAC: Official name is the Indiana CPA-PAC. This is the CPA Profession's Political Action Committee in Indiana. It is not the Indiana CPA Society PAC. Note that a hyphen joins the acronyms, not a slash.

CPA PROFESSION: Not accounting profession. Always use "CPA" instead of "accounting" on all references to the profession. DO NOT substitute "industry" or "trade group" for "profession."

CPE: CPE stands for continuing professional education. The acronym is always capitalized. However, use "professional development" in reference to continuing professional education instead of "CPE" as much as possible. ALWAYS USE NUMERALS when referring to CPE. Also, spell out the word hours if it is used. Do not abbreviate.

DASHES: There are three types of dashes: an Em Dash (—), an En Dash (–) and a Hyphen (-).

EM DASH: Most often serves in place of the comma, semi-colon, colon or parentheses.

Use to denote an abrupt change in thought in a sentence or an emphatic pause.

When a phrase that otherwise would be set off by commas contains a series of words that must be separated by commas, use an em dash to set off full phrase. *Example: He listed the qualities — intelligence, humor, independence — that he liked in an executive.*

Use an em dash before an author's name at the end of a quotation.

EN DASH: The en dash connects things that are related to each other by distance. *Examples: The May–September issue of a magazine or a range of pages 23–39.*

En dashes are also used to connect a prefix to a proper open compound: *pre-World War II*.

Use en dashes in datelines.

HYPHEN: The hyphen connects two things that are intimately related, usually words that function together as a single concept or work together as a joint modifier. *Example: tie-in, toll-free call, two-thirds, off-the-record remarks.*

Do not use to hyphens (--) in place of a longer em dash.

AP Style requires a space before and after the dash, but not the hyphen.

All Microsoft Office applications allow the insertion of a dash from the “Symbols” menu. Also, users can create a shortcut key for the em dash.

PC SHORTCUTS

Em dash (—): Alt+0151

En dash (–): Alt+0150

MAC SHORTCUTS

Em dash (—): Shift-Option-hyphen

En dash (–): Option-hyphen

In Microsoft Word:

Em dash (—): Alt+Ctrl+ - (minus)

En dash (–): Ctrl + - (minus)

DATA: A plural noun that generally takes plural verbs and pronouns.

DATABASE: One word.

DAYS AND DATES: Do not include the day of the week as a general rule. Unless there would be confusion, do not include the year either. When a phrase lists only a month and a year, do not separate with commas. His birthday is May 8. February 14, 1987, was the target date. Always use arabic numerals without “st,” “nd,” “rd” or “th” after the number. When a time period spans years, the correct punctuation is to omit the first two numbers of the second year (if they are in the same century). i.e. 2003–07. Also see “Months.”

DIVERSITY AND INCLUSION: Spell out “and” and lowercase: diversity and inclusion.

DOLLAR AMOUNTS: Use the \$ sign and a figure in all references. Do not add .00 for full dollar amounts (*ex. \$1.50, \$35, \$99.99*). For amounts less than \$1, use the figure and the word “cents” (*ex. 25 cents*).

DO’s and DON’TS: This is the proper punctuation: Do’s & Don’ts.

E.G., I.E.: The initials stand for exempli gratia and mean for example. Grammatically, it is treated the same way as i.e., which comes from the Latin id est, meaning that is. Both should be used in lowercase with a period after each letter, and a comma after that. Although handled the same way, e.g., is not interchangeable with i.e., which serves mostly to reiterate or emphasize what you have just said; e.g., goes further toward defining your statement.

EMAIL: No hyphen and lowercase with no spaces. (*ex. email*) Other “e” words with hyphens are to remain the same such as “e-books” and “e-newsletter.”

EDUCATIONAL FOUNDATION: The correct name of this entity is the Indiana CPA Educational Foundation, which should be used on first reference. Second reference can be stated as Educational Foundation or the Foundation. It should not be referenced as the INCPA Educational Foundation.

ELLIPSIS (...): Treat an ellipsis as a three-letter word ... constructed with three periods and one space before and after the grouping. Use an ellipsis to indicate the deletion of one or more words. An ellipsis also may be used to indicate a pause or hesitation in speech, or a thought the speaker or writer does not complete.

ENSURE/INSURE: Ensure is used to mean a guarantee. Insure is only used for references to insurance.

ENTITLED/TITLED: Entitled means having a right to do or have something. Titled refers to the name of a publication, program or service. Books are “titled,” not “entitled.”

ET AL.: It is two words from the Latin et alia meaning and others. The et is a word of its own and the al. (note the period) is short for alia.

FARTHER/FURTHER: Farther refers to physical distance. Further refers to an extension of time or degree.

FEWER/LESS: Fewer is used to describe an amount of individual items. Less is used to describe a bulk amount or a quantity as a whole.

FORWARD: Do not add an “s” at the end.

HIGHWAY DESIGNATIONS: Use these forms, as appropriate in the context, for highways identified by number: *U.S. Highway 1, U.S. Route 1, U.S. 1, state Route 34, Route 34, Interstate Highway 495, Interstate 495*. On second reference only for Interstate: *I-495*. When a letter is appended to a number, capitalize it but do not use a hyphen: *Route 1A*.

HYPHENS: See DASHES.

INCPAS.ORG: Use lowercase letters and do not underline incpas.org. There is no need to include https:// or www. either.

INCPAS LEARNING CENTER: Official name of the INCPAS educational facility.

INTEGRATED REPORTING: Lowercase the phrase. Uppercase only when referencing the specific INCPAS Integrated Report.

INTERNET: Capitalized in all references.

INDIANA BOARD OF ACCOUNTANCY: This is a state board that handles the certification of Indiana CPAs and the renewal of a CPA's license. The Indiana Board of Accountancy also enforces the statute requiring a specific number of CPE hours and the minimum requirements necessary to become a CPA.

INDIANA CPA SOCIETY: Indiana CPA Society is preferred on first reference. INCPAS or the Society can be used for second reference.

INITIALS: Use periods and no space when an individual uses initials instead of a first name: H.L. Mencken. This form has been adopted to assure that the initials are set on the same line.

JD: No periods. See ACADEMIC DEGREES, PROFESSIONAL DESIGNATIONS.

JUDGMENT: There is no “e” between the “g” and “m.”

JUNIOR/SENIOR: Abbreviate as Jr. and Sr. only with full names of person. Do not precede by comma.

LAY/LIE: Lay means to put something down. Its past tense and past participle is laid, while its present participle is laying. Lie means to recline horizontally or to make an untrue statement. If lie is used to mean reclining horizontally, its past tense is lay, past participle is lain and present participle is lying. If lie is used to mean making an untrue statement, its past tense is lie, past participle is lied and present participle is lying.

LEGISLATION: Spell out the name of the legislation on first reference and use the acronym on second reference.

First: *Tax Reform Act of 1986*

Second: *TRA '86 or the Act*

LEGISLATIVE TITLES: Parenthetically after the name, use “R” or “D” to identify the party, followed by a hyphen and the style guide abbreviations for states for national legislators. Be sure to identify the hometown for state representatives. *Example: U.S. Rep. John Doe (R-Ind.) or U.S. Sen. Joseph Smith (D-Ind.), State Rep. Robert Green (D-Elkhart) or State Sen. William Brown (R-Evansville)*

MEMBERSHIP CLASS: Do NOT capitalize an individual's membership class.

MIDNIGHT, NOON: Do not put a “12” in front of them. Lowercase both unless in advertising brochure copy, where capitalization may be more appropriate.

MONTHS: All references to months should be capitalized. Always spell out each month.

NAMES: Following the first use of an individual's name, refer to him/her by his/her last name. *Example: Marilyn Monroe wore a white dress to the event. Monroe was accompanied by two bodyguards.*

NONMEMBER: Always one word.

NONPROFIT: One word, no hyphen.

NOT-FOR-PROFIT: Not-for-Profit. “For” should never be capitalized.

NUMERALS: In general, numbers 1–9 should be spelled out. Numbers 10 and above can be listed as numerals. When marketing CPE in the CPE Catalog and in emails, it’s okay to list numbers 1–9 as numerals if it helps to visually break up the text. Spell out the number when it’s at the beginning of a sentence.

ON: In general, do not use “on” before a date or day of the week when its absence would not lead to confusion. It can be used in certain circumstances due to the sentence structure if its absence would cause the verb-noun agreement or the wording to be awkward.

ONLINE: One word lowercase.

ON-SITE TRAINING: On-site training is, formally, INCPAS On-Site Training. On-site should always be hyphenated. The “O” should be capitalized if used at the beginning of the sentence; however if using the proper, full name all first letters should be capitalized INCPAS On-Site Training. If used in a headline, On-Site Training is the proper use.

PERCENTAGES: Use figures: *1 percent, 2.5 percent (use decimals, not fractions), 10 percent*. For amounts less than 1 percent, precede the decimal with a zero: *The cost of living rose 0.6 percent*. Repeat “percent” with each individual figure: *He said 10 percent to 30 percent of the electorate may not vote*. Do not use the % symbol in written text unless it is used in marketing copy.

Ph.D.: Use periods. See ACADEMIC DEGREES, PROFESSIONAL DESIGNATIONS.

PLURALS: Some problem areas to avoid:

Use ‘s to form the plural of single letters: *Mind your p’s and q’s*.

Add s to form the plural of multiple letters: *She knows her ABCs*.

Add s to form the plural of figures: *The custom began in the 1920s. Temperatures will be in the low 20s. There are five size 7s*.

Do not use ‘s for words used in a special sense as a word: *His speech had too many ifs, ands and buts*.

Some words are plural in form, singular in meaning. Some take singular verbs: *Board of Directors, news*. Others take plural verbs: *grits, scissors, trousers*.

Make plural the more important of the composite words: *presidents-elect*.

PODCAST: One word lowercase.

PRICING: When listing prices, do not include .00 and use a colon to indicate various rates (*i.e. Member: \$65, Individual: \$65 ,etc.*).

ROUNDTABLE: One word on all references.

SPACING: One space is used at the end of a sentence.

STATE ABBREVIATIONS: Always spell out the names of the 50 states when standing alone: *Ex. Indiana borders Ohio, Michigan, Illinois and Kentucky*. Eight states are never abbreviated — Alaska, Hawaii, Idaho, Iowa, Maine, Ohio, Texas and Utah. Proper abbreviations for the remaining 42 states are as follows: Ala., Ariz., Ark., Calif., Colo., Conn., Del., Fla., Ga., Ill., Ind., Kan., Ky., La., Md., Mass., Mich., Minn., Miss., Mo., Mont., Neb., Nev., N.H., N.J., N.M., N.Y., N.C., N.D., Okla., Ore., Pa., R.I., S.C., S.D., Tenn., Vt., Va., Wash., W.Va., Wis. and Wyo. (also D.C.)

Rule of Thumb: Indiana cities usually do not need to be identified with the state for stories or articles appearing in Indiana.

It is not necessary to use the state abbreviation with such well-known cities as Boston, Chicago, Los Angeles, New York, Philadelphia, etc.

STATEHOUSE: One word, capitalized: *Indiana Statehouse*.

TASK FORCES: See BOARD OF DIRECTORS.

TELEPHONE NUMBERS: Phone numbers should include parentheses around the area code followed by a space, the first three numbers, a hyphen and the last four numbers. For example (317) 726-5000. If it is a toll-free number, there are no parentheses needed. For example 1-800-272-2054. Our toll-free number is a member benefit and should be used on member communications only. The toll-free number can be used in conjunction with the local number.

THAT/WHICH: In general, that is used to introduce an essential clause (no use of a comma before the clause), while which is used to introduce a nonessential clause (use of a comma before the clause). That and which can be used in the same sentence if there are two essential clauses (use that on first instance and which on second instance). Use of that: Many times the word “that” is not necessary. Avoid using unnecessary words.

TIME ZONES: Most of Indiana including the Indianapolis area is on Eastern Daylight Time from March to November and on Eastern Standard Time from November to March. Same counties in northwest and southwest Indiana are on Central Daylight Time from March to November and Central Standard Time from November to March. Proper abbreviations are EST, CDT, EDT, CST (ex. 2 p.m. EST). Or, if there is any confusion on the dates of time change, Eastern Time or Central Time is acceptable.

TITLES: Capitalize formal titles only when used before a name. Some specifics:

Lowercase and spell out all titles not used with an individual's name: *The president spoke. The pope gave his blessing. John Doe, INCPAS chair, spoke. Jane Doe, chair of the taxpayer education committee, called members.*

Lowercase and spell out titles in constructions that set them off from a name by commas: *The vice president, Nelson Rockefeller, declined to run again. Paul VI, the current pope, does not plan to retire.*

Capitalize formal titles when they are used immediately before one or more names: *Pope Paul, President Washington, Vice Presidents John Jones and William Smith.*

Lowercase titles that are primarily job descriptions: *astronaut John Glenn, candidate Ross Perot.* If in doubt about whether a title is formal or merely a job description, set it off by commas and use lowercase.

Separate a long title from a name by a construction that requires a comma: *Charles Robinson, undersecretary for economic affairs, spoke.* Or: *The undersecretary for economic affairs, Charles Robinson, spoke.*

If a title applies to only one person in an organization, insert “the:” *John Jones, the deputy vice president, spoke.*

TITLES OF PUBLICATIONS: Italics should be used for the titles of magazines, newspapers and newsletters.

Quotation marks should be placed around book titles, computer and video game titles, movie titles, radio and television program titles, and the titles of lectures and speeches.

TOWARD: Do not add an “s” at the end.

UNIFORM CPA EXAMINATION: Uniform CPA Examination or Uniform CPA Exam are correct for first reference; the CPA Exam or the Exam is fine for second reference. Note the use of capitalization in all references.

U.S.: Used as an adjective, but not as a noun in place of “United States.” Always use periods with no space in between.

WEBCAST: One word lowercase, *webcast*.

WEBSITE: One word lowercase, *website*.

WORK FORCE: Work force should be two words at INCPAS.

WORK/LIFE BALANCE: Work and life are separated by a slash. There should be no spaces either before or after the slash.