

WINTER | 2018

C P A **IN**Perspective

A Publication of the Indiana CPA Society

A Day in the Life

of New INCPAS
President & CEO
Jennifer Briggs, CAE



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PRESIDENT & CEO PERSPECTIVE

with Jennifer Briggs, CAE

Jennifer Briggs, CAE, MBA, talks about her history with the Indiana CPA Society and her new role as President & CEO.

WHAT DO YOU THINK IS MOST VALUABLE TO PROVIDE FOR SOCIETY MEMBERS?

An eye toward the future. Even though our major initiatives change over time, we are reliably available to members to help them find answers, speak on their behalf, connect them with who they need to be connected to and provide the innovative resources they need to be successful now and in the future. We have a committed staff and truly fantastic volunteer leaders who work hard to make sure the Society is around for the next 100 years making work and life better for CPAs in Indiana.

WHAT IS THE TOP SKILL SHIFT REQUIRED FROM MOVING FROM A VP TO A CEO?

For me, at this early point, it's confidence. I've worked in associations a very long time, but when you are only the fifth CEO of a 103-year-old organization, you are following a 30+ year leader known throughout the country as an innovator, and when your role is changing in front of peers you value deeply—well, it can be daunting. But when I question myself too much, I stop and remember one of the things I've tried to instill in my kids: the difference between success and thinking about success is doing stuff. Don't talk about it, don't just think about it, but actually do it. If you show up daily with the attitude that you want to be better than you were the day before, you will be successful.

HOW DID YOU GET CONNECTED AT INCPAS?

I was in a Certified Association Executive study group through the Indiana Society of Association Executives which was facilitated by former INCPAS staffer Jill Doyle. Jill brought Gary Bolinger in as a guest to one of the study sessions, and he and I argued about something. Then later he offered me a job! I had worked in associations for 12 years and knew it's what I wanted to continue to do; joining the highly-regarded Indiana CPA Society seemed like a good next step. I never, ever, imagined I'd stay longer than three to five years. But the culture here has always been one of continuous improvement, and that has kept it exciting.





Baker



Beier



Campbell



Elam



Ferringer



Fox



Hockersmith



King



Kubly



Mauk



Ritzler



Schroeder



Smith



Smith



Urbanski



York

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APPOINTMENTS

Kelsey Baker, CPA, in-charge accountant, Baden Gage & Schroeder, LLC, Fort Wayne.

Kevin Elam, CPA, senior accountant, Whiting & Company, Muncie.

Ellen Ferringer, CPA, CGMA, director – healthcare, Katz, Sapper & Miller, LLP, Indianapolis.

Jordan Hockersmith, audit staff – Dauby O'Connor & Zaleski, LLC, Carmel.

Zachary Kubly, CPA, manager – business advisory, Katz Sapper & Miller, LLP, Indianapolis.

Patrice Mauk, CPA, CGMA, chief financial officer – 80/20 Inc., Fort Wayne.

Christopher Sargent, staff accountant – audit and assurance services, Sponsel CPA Group, LLC, Indianapolis.

PROMOTIONS

Kurt Beier, CPA, director-in-charge, Blue & Co., LLC, Carmel.

Patricia Dunn, CPA, senior manager, Blue & Co., LLC, Carmel.

Andrew Eiler, CPA, senior accountant, Blue & Co., LLC, Carmel.

Holly Fields, CPA, senior manager, Blue & Co., LLC, Seymour.

Eric Hoefflin, CPA, senior accountant, Blue & Co., LLC, Carmel.

Larry King, CPA, CIA, FHFMA, director-in-charge, Blue & Co., LLC, Columbus.

Kelsey Long, CPA, senior accountant, Blue & Co., LLC, Carmel.

Priya Singleton, CPA, quality control officer, Blue & Co., LLC, Carmel.

Jenna Smith, CPA, manager – business advisory services, Katz, Sapper & Miller, LLP, Indianapolis.

Tyler Tedford, CPA, manager, Blue & Co., LLC, Carmel.

Chad VanLiew, CPA, senior accountant, Blue & Co., LLC, Seymour.

MEMBER NEWS

Greta Baker Cline, CPA, That's Good HR, Inc., was a "CFO of the Year" honoree in *Indiana Business Journal's* Private Companies (Revenue of \$100 million or Less) category.

Richard Campbell, CPA, CGMA, CVA, was named partner at newly merged Alexander Thompson Arnold PLLC (ATA), formerly Myriad CPA Group.

Gavin Fox, CPA, received Blue & Co., LLC's David Windley Client Service Award.

Jason Myers, CPA, received the Best & Brightest in Accounting Award from Junior Achievement of Central Indiana.

David Ritzler, CPA, OurHealth, was the top "CFO of the Year" in *Indiana Business Journal's* Private Companies (Revenue of \$100 Million or Less) category.

Continued on next page...

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Michelle Schroeder, CPA, Kimball International, was the top “CFO of the Year” in *Indiana Business Journal*’s Public Companies category.

Kyle Smith, CPA, received Blue & Co., LLC’s David Windley Client Service Award.

Brian Urbanski, CPA, Allied Solutions, was a “CFO of the Year” honoree in *Indiana Business Journal*’s Private Companies (Revenue Over \$100 Million) category.

Doug York, CPA, CGMA, received the “Professional of the Year” ACE Award from One Southern Indiana.

FIRM NEWS

Myriad CPA Group merged with Jackson, Tennessee-based Alexander Thompson Arnold PLLC (ATA), a Top 200 Regional Accounting and BDO Alliance USA firm. 

IN MEMORIAM

The Indiana CPA Society extends condolences to families, friends and colleagues of the following INCPAS member who recently passed.



George Murray passed away on December 8, 2017. He was a member of the Indiana CPA Society, American Institute of CPAs, Economic Club of Michiana, Rotary Club of South Bend and arbitrator for the Better Business Bureau.

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Rocking around the Clock

This INCPAS Scholar alum is mastering a full-time course load, academic volunteer roles, a night job as a hotel auditor and will soon be interning for Eli Lilly and Co.

By Elise May, INCPAS Marketing Communications & PR Coordinator

Malayna Pottschmidt Sophomore, Butler University

MAJORS: Accounting and Finance

HOMETOWN: Fishers, Ind.

EXTRACURRICULAR ACTIVITIES: President and treasurer of the Butler Off-Campus Student Organization, where we try to improve the lives of commuter students who often get lost in the shuffle, and an INCPAS Scholars Alumni Ambassador, where I connect with other accounting students on campus to spread awareness about INCPAS and promote the CPA designation.

What first got you interested in accounting?

I started by enjoying the problem-solving aspect of the work I was doing in my first accounting class in high school, then after joining the Scholars program my interest peaked. Meeting CPAs and hearing their own testimony regarding the profession encouraged me to solidify accounting as my major. When I realized every experience is different and that the possibilities within the profession are endless, I knew it was for me!

How did you get involved with the Scholars program?

I was class officer for the Academy of Finance business program at my high school. Nailah Owens-Johnson, a former Scholar and Academy of Finance member, told me about it. I figured applying to the Scholars program would get me connected with business professionals and give me some insight into the CPA profession, so I applied!

What internships and jobs have you had so far?

I've been working full-time since I was 14 years old, so the list of jobs would take a while! Currently, I work as a full-time night auditor for a local hotel. Working the graveyard shift and going to class is a lot, but worth it. I also work on campus as a student assistant manager for Butler's Programs for Leadership and Service Education office. I am pleased to have received internship offers from both



Eli Lilly and Co. and the FBI. I also am honored to say I will be starting my finance internship at Eli Lilly and Co. in the summer of 2018. Shout out to Alex Anglin and Evelyn Gil for being great mentors!

Why are you majoring in accounting and business?

This is a profession where the best of the best work. I thrive in environments where competition is strong and colleagues consistently challenge one another. I also enjoy the problem-solving aspect of business. I want to know the inner workings of a business and figure out what I can do to make it even better, whether that means a higher profit or more satisfied customers. Lastly, I've always had a knack for dealing with money. Paying for college on your own is no small feat; I've been budgeting since I was in the 7th grade and always enjoyed the challenge of figuring out how to stretch my dollar, earn more income, save as much as I can, and invest in myself.

What do you aim to do when you graduate?

I plan on starting at either a Big Four firm or large international company such as Eli Lilly and Co. I'm also interested in forensic accounting, which I may specialize in eventually. The ultimate goal is to be a CFO of a Fortune 500 company. I want to make a genuine difference within a company whose mission I am passionate about, which can create positive change within the nation.



INCPAS Scholar Alumni Ambassadors meet for lunch over the holiday break to catch up (L-R) Mariana, Malayna and Nailah.

How did your Scholar mentor help you?

My Scholar mentor was Evelyn Gil, who is currently employed at Eli Lilly and Co. Evelyn and I have a lot in common. She was a commuter at Butler who worked hard to be able to go to a big-ticket university. When I spoke with her, I felt like my aspirations were achievable. She connected me with key finance directors within Eli Lilly and Co., for which I'm truly grateful.

What are your top tips for success in college?

First, learn how to manage your time effectively. Second, take care of your physical, mental and spiritual health. My mom always says, "If you don't have your health, you have nothing." She's right! Third, be consistent. Consistency is key in every aspect of college. Go to class consistently. Keep constant communication with career and academic advisors. Regularly check your email and whichever website your university uses for assignments/grades. Study consistently so new information cannot escape your mind.

What do you think is the #1 skill needed to succeed at school and in the workplace?

Perseverance/drive. Too many people quit when the going gets tough. People who have tunnel vision and will work relentlessly to achieve their academic or career goals often do.

What is the importance of extracurricular involvement?

I would say I am an outlier when it comes to

my stance on extracurricular involvement. Although I believe participation in extracurriculars proves well-roundedness, I believe many students feel pressured to have a laundry list of extracurriculars on their resume. In many cases, their grades fall due to being spread too thin. I believe students should have one or two extracurriculars that mean something significant to them. The emphasis on extracurricular involvement can be damaging to students like me, who fund their education independently and must work instead of being involved in four or five different activities. Everyone's experience is different, and we must be careful not to place students in a box.

What you do in your down time?

What's down time? To be honest, I'm constantly going. I work night shifts (11 p.m.-8 a.m.), get off work, sleep for a couple hours, then go to class all day. On weekends I try to catch up on sleep, hang out with my cat and go to church. If I get a couple hours, I watch Netflix. *Ozark* is the show I'm binge watching. Life is repetitive right now, but I know it's worth it in the end!

How did the INCPAS Scholars program help prepare you overall?

The INCPAS Scholars program was instrumental in both my academic success and the formation of my career goals. Each event INCPAS Director – Diversity

and Outreach Ali Paul put together was purposeful. From the details of table etiquette to the broad topic of networking, the Scholars program increased my confidence in my future. After each event, I felt more knowledgeable regarding the accounting profession and the professional business environment. The INCPAS Scholars program allowed me to navigate my academic/professional course confidently. Without this program, I know I would not be as prepared. The information and skills I acquired through this program are invaluable. 📌

“

I've always had a knack for dealing with money. Paying for college on your own is no small feat; I've been budgeting since I was in the 7th grade and always enjoyed the challenge of figuring out how to stretch my dollar, earn more income, save as much as I can, and invest in myself. ”

**INCPAS
SCHOLARS**

The only one of its kind nationwide, the INCPAS Scholars is an

award-winning, free year-long program that encourages students to consider becoming a CPA by meeting practicing CPAs, touring CPA firms and businesses that employ CPAs, and participating in events throughout the year to get immersed in the profession.

incpas.org/scholars

Welcome New Members

INCPAS welcomes new and returning members from September 1—October 31, 2017.

AFFILIATE – BUSINESS PROFESSIONAL

James Roudebush, *National Bank of Indianapolis*

AFFILIATE – NON-CPA ACCOUNTING

Lana K. Dauterman, *Bojrab, Kaufman & Company*
 Timothy C. Dreiman, *Brown, Smith & Settle, LLC, CPA*
 Lindsay Jones, *Agresta, Storms and O'Leary*
 Teri L. McCreary, *Oaklawn Psychiatric Center, Inc.*
 Olena Ritchie, *Myers CPA Group, PC*
 Susan W. Twer
 Janet L. Walker, *Petrow Kane Leemhuis, PC*
 Stacie Walker, *Cox, Beckman, Goss & Company*

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 Tara L. Cahill, *BKD, LLP*
 Maggie B. Cordell, *BKD, LLP*
 Jessica N. Grimes, *Versatile Processing Group, Inc.*
 Jonathan D. Hack, *Ehlen Heldman & Co, P.C.*
 Jillian P. Hardesty, *BKD, LLP*
 Tyson B. Kalischuk, *BKD, LLP*
 Grant M. Keaffaber, *Bucheri McCarty & Metz LLP*
 Thomas J. LeClere, *Dauby O'Connor & Zaleski, LLC*

Chi Nguyen, *BKD, LLP*

Hannah M. Olinger, *PwC LLP*

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Rose Roberts, *EY*

Edward R. Simokaitis, *CLH, LLC*

Zachary C. Taylor, *BKD, LLP*

Tyler J. Williams, *EY*

CANDIDATE

Kiresten Adams, *RSM US LLP*

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Ryan M. Bowen, *Fry, Trowbridge & Associates, PC*

Tyler J. Brazill, *BKD, LLP*

Alexander C. Erwin, *BKD, LLP*

Amanda L. Erxleben, *BKD, LLP*

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Aeriel K. Hains, *JP Kane & Co., LLC*

Tracy M. Koch, *London Witte Group, LLC*

Michelle A. Lane, *Baden Gage & Schroeder, LLC*


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The Briggs-Buchanan family (L-R) Patrick, Maggie, Julian, Jennifer and Greg. Photo by Carissa Hawkins.

Jennifer Briggs, CAE, MBA

Indiana CPA Society President & CEO

ABOUT ME

COMPANY SIZE: We are at a lean 18 people now! We have one open position to fill which we hope to do soon, and then we'll see where we are. There is a lot of change happening, and we'll continue to figure out the best use of staff time and where we need to grow.

MOST INTERESTING THING ABOUT WHAT YOU DO: That every single day is different. I have days in the office strategizing with staff, days out in members' offices in other parts of Indiana, travel to conferences and AICPA events, speaking to groups of members at our own events, writing articles—every day is a little different and I love the variety. It

makes scheduling a real priority for me (I always say that I just do what my calendar on my phone tells me), but I wouldn't have it any other way.

FAMILY: When I married my husband Greg I became an instant mom! I became stepmom to Maggie and Patrick (ages 21 and 19) and it's been my greatest gift. I've known them since they were seven and eight, and they've lived with us so we're all very close. We also have a 7-year-old son Julian who, as you can imagine, is precocious due to being "the baby" of the family.

DAY IN THE LIFE

6 A.M. Wake up. Well, get up. I actually wake up around 4:30 or 5 a.m. when my husband wakes up and starts listening to the radio or podcasts on his phone. I check my email and double-check my calendar for the day. I get ready relatively quickly because I don't let myself have coffee until I'm done. This is very motivating for me.

7 A.M. Julian is in first grade and he's up at 7 a.m. He starts the day by telling me about a dream he had or something that happened at school. It's amazing how in the evening he won't give me any details about his day, but once he's had a chance to sleep on it he spills his guts.

7:30 A.M. I leave for the office. My husband Greg Buchanan is a pension actuary and works from home for Fidelity. We live just a couple of blocks from my son's school and Greg gets Julian fed and dressed and off to school so I don't have that morning rush so many people do; I know I'm very fortunate in this way. The only downside is that I don't have as much control as I'd like on what breakfast consists of or how crazy my kid's hair looks when he leaves the house.

8 A.M. Arrive at the office (after a Starbucks stop). I am a morning person so I'm the type who says, "good morning!" and means it. We have a class, so I go over to the classroom side of our office and hang out until it starts at 8:30 a.m. It's always fun to see members I've known a long time and to meet new people. I do worry sometimes people think my job consists of hanging out drinking coffee, but that's a risk I take.

8:45 A.M. I travel more than one might think in this job—to conferences with other CPA Societies or the AICPA, and of course around Indiana. I start the day looking for a flight to a conference coming up with other state society CEOs. Those events are great ways to hear what other states are doing and to share ideas. I schedule a couple meetings with staff to talk about updates to the strategic plan. This is the time of year when we update our plan based on work done at the Board Retreat at the end of last year.

9 A.M. It's Tuesday so that means we have

our quick, stand-up staff meeting in the breakroom for anyone who is in the office. It's an opportunity to share what's happening that week, remind everyone of an event coming up or to ask for help if someone needs it. This is a nice way to touch base and I almost always learn something in this weekly 30-minute gathering.

9:30 A.M. I go to a meeting with our health insurance program representative and discuss the new INCPAS program through the Indiana Employers Trust. The state of health insurance—well, it feels like it changes every day. Since we had to terminate our old plan we are happy to be able to offer the new plan for firms that have at least two people. I make a note to include this on the next board agenda.

10:30 A.M. Meet with Sherrill Rude, our VP of Advocacy, to talk about our legislative agenda. We aren't driving any legislation this year, but we are monitoring a number of issues and Sherrill works closely with our lobbyist to be aware of any that impact CPA licensure, taxes or the general business climate in Indiana.

11:15 A.M. Quick stop to talk with Stacey Wilson and Courtney Kincaid in our office about new ideas to offer more free education to members—stay tuned!

11:30 A.M. I have lunch with a member. I often meet with members to talk about them getting more involved in the Society, their career goals or just something they are passionate about that they want to share with INCPAS. Talking with members outside the office is the best way to find out what's keeping them up at night and helps me think about ways the Society can help.

12:45 P.M. Get a Facetime call from our daughter at IU. I won't lie, when she calls I initially worry that she wants to change her major (again), but that's unfounded at this point—midway through her Junior year she's doing great. She usually just wants money. Happy to help. (Just don't change your major!)

1:15 P.M. Back at the office I prepare a presentation for a member visit I have later this month. Typically, in winter I spend less time in firms but try to visit with members in industry, particularly at organizations

“Talking with members outside the office is the best way to find out what's keeping them up at night and helps me think about ways the Society can help.”



Photo by Carissa Hawkins.

where we have a number of members. It is a constant struggle to provide value in all areas of practice—public accounting in small firms, large firms, government, industry, educators. We can't be all things to all people, but it's hard not to try.

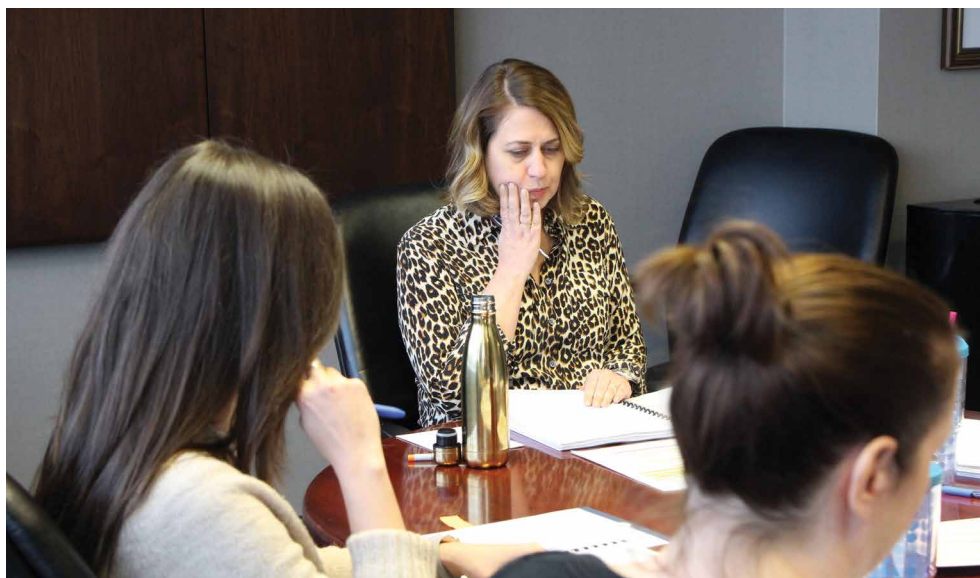
2:15 P.M. Look at the budget. Determining where we put our resources with our limited dues dollars is one of our most important jobs. We work on diversity and inclusion initiatives, competency-based license renewal and other big picture projects. We balance this with our day-to-day programs that members need like continuing education, our ethics program and member events. Our staff treats member dues like their own money and are very frugal with it. I'm not just saying this to get in members' good graces—we genuinely do look at every dollar we spend each year and, with the board, determine the highest and best use of our resources.

3:15 P.M. This is the time of day when I hit a bit of a wall. We all have our more (and less) productive periods in the day. I take this time to move to the conference table in my office for a change of scenery and skim a few newsletters, newspapers and magazines that I get related to accounting and what's happening in business in Indiana and the world at large.

4 P.M. Now I get my second wind. I look through materials provided by our commercial realtor. The Society's lease expires next year and after 23 years in this building we may be moving. Not the most fun endeavor, but at the same time, it is! With a move we are more easily able to adapt our workspace to the way we work *today*.

4:30 P.M. Schedule more meetings and look at email. Work on an article for the American Society of Association Executives as a follow-up to a succession planning piece I wrote a couple of years ago. Since it was published, I've received numerous requests from across the country to know more about the process the Society went through and the work of Gary Bolinger and our board in planning ahead for Gary's retirement.

5 P.M. Review a few recently updated job descriptions. In the transition from Gary to



Jennifer meets with INCPAS staff to discuss the agenda for an upcoming Board of Directors meeting.



Photo by Carissa Hawkins.

me as CEO, there are also some other staff changes being made to align what people are actually doing with their titles and job descriptions. This type of work is tedious, but it's absolutely necessary to get it right. People need to know their work is valued and that you know how they contribute. A review from time to time is also a good way to see where there are holes in accountability. I'm big on everything we do having "an owner." It doesn't mean they do it all themselves, but they are the go-to person and I like this reflected in job descriptions—along with "other duties as

assigned," because that's just how it works.

5:45 P.M. I try to be home by 6 p.m. when I can. Sometimes I have board dinners, a Scholars program event or outing with a legislative committee, but if I don't have an event, like tonight, I head home.

5:50 P.M. Stop at the pet store to buy food for our cat, who I dislike but must keep alive for our son Patrick.

6:15 P.M. I get home and wander around the

house picking things up. It's shocking how much more clutter there is since I left at 7:30 a.m. We talk about dinner. It's a failure in planning that we don't do a better job figuring out how to feed ourselves, but this is a *nightly* discussion. Thankfully, Julian and Greg ate right after school.

6:30 P.M. Screen time is over for Julian so while I snack on my own pseudo-dinner of cheese and crackers, I ask him to get his backpack and show me what's going on at school. (I'm trying not to be a helicopter parent with this one, unlike with the big kids.) Then I sit with him, and he reads me a book or two. Reading is such a joy to me that I really want it to be a joy for him as well.

7:30 P.M. Grab my iPad and look at email. I go through the e-newsletters I didn't look at in the day while I watch a little news. I also check in on Facebook and Instagram. I keep up with members, staff, colleagues in other states and long-time friends on social media. I know many people think it's pointless but, if done in moderation, I find it adds value to my life and keeps me connected to people I care about.

8 P.M. Julian wants to play Monopoly. He ALWAYS wants to play Monopoly. It's a never-ending game. Santa brought him the Jr. edition for Christmas, but he still enjoys playing with the big money. (Maybe this is the one of our kids who will become a CPA?)

8:30 P.M. My husband group texts my stepson Patrick. Patrick is taking a break from college and living at his mother's house. Patrick says hi—that's about all we get out of him, but he also asks after our troublemaking cat.

9 P.M. I go upstairs and make sure Julian has started his evening routine. He hasn't. We rush through tooth-brushing, etc. and head to his room to read a book.

9:30 P.M. I wake up after having dozed off in Julian's room. Get up. Get myself ready for bed.

10 P.M. Check my email again. Turn off lights around the house and pick up more stuff that somehow got out of place since I've been home. Set the alarm on my phone and attempt to read a novel for a whopping 10 minutes before I fall asleep. 📖

“
People need to
know their work
is valued and that
you know how
they contribute.”



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MAR
22

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20

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JUL
26

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AUG
17

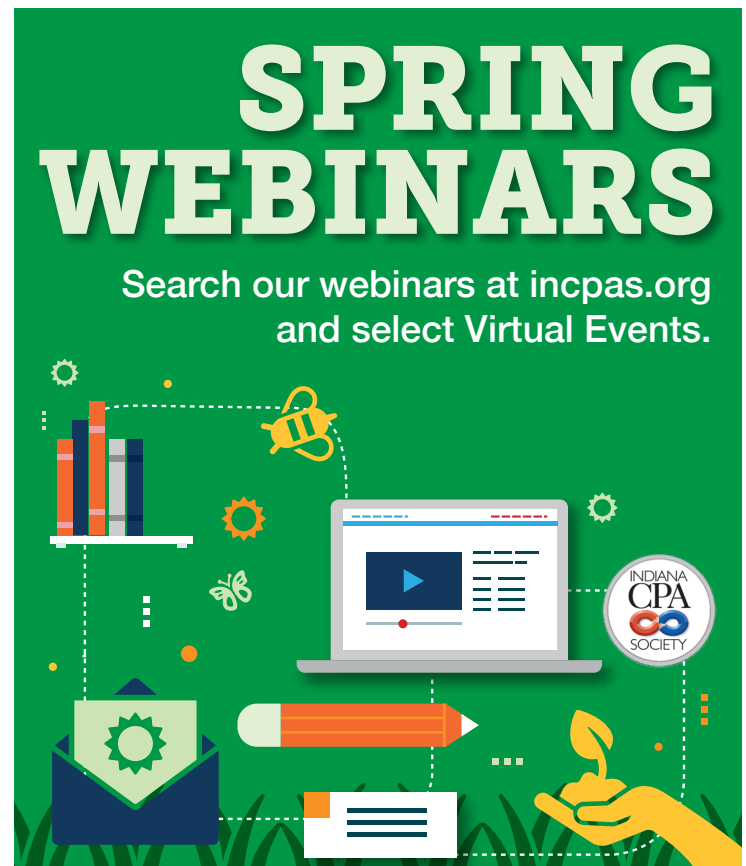
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Leadership Conference

AICPA and INCPAS leaders met recently at the AICPA/CPA-SEA Leadership Conference in San Antonio. Pictured from L–R are AICPA Vice Chair Bill Reeb, CPA, CGMA, CITP, INCPAS President & CEO Jennifer Briggs, CAE, INCPAS Chair-Elect Tom Wadelton, CPA, CGMA, and AICPA President Barry Melancon, CPA, CGMA.



You're the Missing Piece. Volunteer!

The Society is recruiting members and students for a variety of career enrichment experiences. No matter if you're in public or industry, new or experienced—we encourage you to get involved. If you already volunteer, take advantage of new opportunities! Shape your future, strengthen your profession, influence your community, expand your network and become a recognized leader by volunteering with INCPAS. You have the ability to choose and rank up to three volunteer opportunities of your choosing—every effort will be made to give you your top choice. Apply online by May 31 to be considered for volunteer terms beginning July 1 at incpas.org/volunteer.

Studying for the CPA Exam

Passing the CPA Exam can increase your earning potential as well as give you more career choices in the CPA profession! As a benefit of being an INCPAS member, Becker offers a \$300 discount on its Becker CPA Review course. Contact Debbie Copp for more information at (317) 726-5008 or dcopp@incpas.org.

Indiana CPA Society Wins Two Awards of Excellence from ISAE

INCPAS was recognized for excellence by the Indiana Society of Association Executives at the annual STAR Awards banquet held December 7. This year the Society was awarded the Innovative Communications Program award for the Indiana CPA Society and CPA Center of Excellence® collaboration on innovation for CPAs. The Indiana CPA Society Political Action Committee "Back PAC" campaign won for Innovative Marketing Campaign. INCPAS staff serving in ISAE leadership roles include Sherrill Rude, CAE on the government affairs committee.



Protect Yourself by Maintaining Your CPE Records

Be sure you maintain records of all completed CPE in case you're audited. You can count on the Society to provide you with accurate records of the INCPAS professional development you have completed. To view your CPE transcript history online go to incpas.org, sign in and click on the "INCPAS Membership" link under the Member Center drop-down menu. Click on "My INCPAS Account" and then click on "My CPE History." Need a copy of your seminar attendance confirmation? Print them from the "My INCPAS Account" menu.

Tools and Resources You Need for Tax Season

The Indiana CPA Society has several great resources for you for the upcoming tax season.

- **CPA Center of Excellence® Online Community**—Open Forum Discussion at cpacoe.incpas.org.
- **Indiana Department of Revenue Tax Practitioner's Hotline**—Call 1-800-462-6320 or (317) 233-4017 and enter account code 4367. For tax preparers only. (If you have feedback you want to share with IDR regarding services, suggestions, problems, etc., email feedback@dor.in.gov)
- **Indiana Department of Revenue Tax Professionals**—in.gov/dor/3338.htm
- **Indiana Department of Workforce Development**—Call 1-800-437-9136 (for practitioners only)
- **IRS PTIN Renewal & Info**—rpr.irs.gov/datamart/mainMenuUSIRS.do?jsessionid=82961765BE357D8C01C0C19772D5CC51.bm9kZTM or irs.gov/ptin
- **IRS Tax Professionals**—irs.gov/for-Tax-Pros
- **IRS Tax Practitioner Priority Service Hotline**—1-866-860-4259

Advocating in Indiana and Beyond

INCPAS ADVOCATES AT WORK 2018 Legislative Agenda: We've Got Your Back

While INCPAS isn't initiating a specific bill this year, we are monitoring the agendas of several organizations that could affect how you do business in Indiana.

INCPAS, its lobbyist, advisory councils and CPA Advocates are tracking licensing and business issues. Legislative agendas of particular interest include those of Indiana's:

- Governor's Office
- Democratic and Republican Caucuses
- State Auditor
- Secretary of State
- State Board of Accounts
- Professional Licensing Agency
- Department of Revenue
- Department of Local Government and Finance

Increasingly, the following state and national business and membership organization agendas are driving relevant legislation in Indiana:

- Association of Indiana Municipalities (formers Indiana Association of Cities and Towns)
- Indiana Chamber of Commerce
- Indiana Manufacturers Association
- American Legislative Exchange Council
- Council of State Governments
- NASBA
- National Conference of State Legislatures
- National Governors Association

ADVOCACY COUNCIL

The Advocacy Council has established the following five areas as priority issues:

1. Business ethics
2. Fiscal responsibility (government and individual)
3. Government transparency in local and state government (including on how state tax dollars are spent)
4. Professional issues and licensing
5. State tax policy

The Council identified transparency in government as the key area of focus for INCPAS advocacy and educational efforts over the next three to five years.

TAX RESOURCE ADVISORY COUNCIL (TRAC)

Department of Revenue Commissioner Adam Krupp and executive staff attended TRAC's November meeting to discuss the upcoming filing season, timing and process of corporate online filings, and tax administration issues.

DOR formed the Research & Development Credit Working Group with INCPAS members and interested parties to address member concerns about R&D credit denials. Following its meeting in July, members provided comments regarding the state's approach to approvals and audits; DOR is now developing a guidance handbook for R&D credits based on that feedback. The group will meet again for next steps before tax season.



TRAC members Ben Smith, CPA, CGMA, Philip Jackson, CPA, CGMA and DOR Commissioner Adam Krupp

GOVERNMENT RELATIONS ADVISORY COUNCIL (GRAC)

Members of GRAC will be challenged by special interest groups seeking to reduce the number of licensed professions and remove barriers to licensure. These organizations are already working to have this legislation introduced so they can move it through the Statehouse.



Meet New Staff Lobbyist

Jennifer Briggs, CAE, MBA

In Briggs' new role as INCPAS President & CEO, she is now one of two registered lobbyists on staff and will take a more active role in legislative and regulatory issues. INCPAS Vice President - Advocacy, Sherrill

Rude, CAE, is the second registered lobbyist.



Meet INCPAS Lobbyist

Lou Belch of the Corydon Group

Belch has been representing INCPAS members since 2005. As part of our outside lobbyist team, he brings 30 years of expertise and key relationships on both sides of the political aisle.



Advocacy Council Chair

Bettie Caldwell, CPA, CGMA
Director of Finance – IU Health Ball Memorial

In her role as chair, Caldwell helps guide the efforts to assess the political, legislative and regulatory environment affecting INCPAS and its members, identify advocacy issues and propose relevant policy and position statements.

RECENT MEMBER EVENTS

Behind-the-Scenes at the State House

Thirteen INCPAS members recently toured the Indiana State House during the legislative session with lobbyist Lou Belch. The tour was followed by a Q&A lunch to discuss advocating for the CPA profession and public interest.



Indiana CPA Society tour group.



A sneak peek of a House meeting in progress.

ADMONISHMENTS & TERMINATIONS

Mark A. John, CPA of Seymour, Indiana, has been suspended from membership in the Indiana CPA Society under the automatic sanctioning guidelines of the INCPAS bylaws, as the result of his license being put on probation for a period of at least two years by the Indiana Board of Accountancy. The suspension period will coincide with the license probationary period.



(L-R) Brian Dingman, CPA, Bettie Nixon Caldwell, CPA, CGMA, Leslie McCatherine, Michelle Boyden, CPA, CGMA, and Scott Baumer, CPA.

NOTICE OF ANNUAL BUSINESS MEETING

The INCPAS annual business meeting will be held in conjunction with the INCPAS Leadership Cabinet and Emerging Leaders Alliance meeting on Friday, June 1 at Noon EDT at the Marriott North Indianapolis. The meeting will include a financial report, election of directors and report from the chairman of the board.

Contact Mary McKinzie at mmckinzie@incpas.org, (317) 726-5018 or 1-800-272-2054 if you plan to attend the INCPAS annual business meeting and are not on LC/ELA.

For more information on the INCPAS Board of Directors, contact Jennifer Briggs, CAE at jbriggs@incpas.org.

Be a CPA Advocate *A simple way to get involved in advocacy efforts*

As a CPA Advocate, you are a trusted business resource and advocate to your legislators all year long and every day by:

- Sending a letter or email introducing yourself after an election, at the beginning of Session, or really, anytime.
- Taking advantage of any chance to interact with your legislator or their staff.

- Subscribing to the legislator's e-newsletter and following their various social media accounts.
- Getting in touch with your legislators when there is a "call to action" from the Society.
- Sending a note to the legislator at the end of the session thanking him/her for their public service.

To find out more or join, go to incpas.org/advocates.

ETHICS

Do You Have an Ethics Question?

By Jenny Norris, CPA, CAE, CGMA

When most people hear “ethics committee” and “code of professional conduct,” their thoughts automatically go to the really serious violations we hear about because a member has been terminated from INCPAS membership. But in reality, the high-profile cases are infrequent and the ethics committee’s role is much more involved than that.

While the committee does investigate complaints about a member potentially violating the code of professional conduct, the larger part of the committee’s responsibility is to serve as advisers when a member calls with a question about handling an ethical situation.


The most common cases for Indiana CPAs were tied to violation of rules within the Code of Professional Conduct, primarily Rule 1.100.001—Integrity and Objectivity, Rule 1.300.001—General Standards, Rule 1.310.001—Compliance with Standards, and Rule 1.400.001—Acts Discreditable.

When an ethics case is opened, the complainant is anonymous and begins a formal complaint process. From there, the committee contacts the member informing them of the complaint and providing a chance

to respond to the complaint. The committee will look at the complaint and response to see if further investigation is needed to determine if a violation has occurred. If further information is needed, the committee will assign the case to a subcommittee that conducts an investigation by collecting further information and conducting interviews with both parties. Once the subcommittee has finished the investigation, they look at the facts of the case against the Code of Professional Conduct to see if a violation has occurred. In the event they do find a violation, they will look at the severity of the violation and make recommendations for corrective action.

The ethics process is intended to be more educational than punitive, so the most commonly recommended corrective action is continuing professional education specific to subject matter in which the violation that occurred.

In the rare event a severe violation occurs, the resulting punishment could include admonishment, suspension, or, most severely, termination from membership.

Remember, the ethics committee is a resource for you if you ever find yourself in a questionable situation. Call the committee to avoid having them call you! The INCPAS Ethics Hotline is (317) 726-5000. 

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BLOCKCHAIN

Today and Tomorrow

by Thomas G. Stephens, Jr., CPA, CGMA, CITP



For several years now, you have likely been hearing about blockchain and its potential impact on organizations of all sizes and in all lines of business. Yet blockchain remains a mystery to many professionals, not only in terms of what it is, but also how it will potentially be used to drive the results many are expecting. Read on to learn what blockchain is, how it is being used today, and how it likely will be used in the future to produce desirable outcomes.



WHAT IS BLOCKCHAIN?

At its core, blockchain is an electronic, shared, distributed ledger that can be used to record transactions and track virtually any type of asset across a network. The assets that blockchain can track can be “hard” assets such as personal property or real estate, or they can be “soft” assets such as intellectual property.

Blockchain is a core technology that facilitates other applications and solutions. For example, Bitcoin is the most widely known application in use today that takes advantage of blockchain technology. Just as the applications on your computer run on top of an operating system—likely Microsoft’s Windows or Apple’s MacOS—so, too, do applications run on top of blockchain. In this regard, blockchain can be thought of as an “operating system” for commerce.

In a traditional, non-blockchain environment, each party to a transaction keeps its own set of records. For example, a bank would maintain its own ledger of a customer’s activities and so too would the customer. Periodically, a third-party auditor might be brought in to compare the two sets of records to ensure their agreement. However, in a blockchain environment, all parties to a transaction have access to the same ledger because the ledger is replicated to each party every time a transaction occurs or is updated; therefore, the data remains synchronized amongst the participants in the transaction. Further, blockchain protects the transaction—and by extension, all parties to the transaction—through the following four key characteristics.

1. Consensus. Before a transaction is accepted into the blockchain, all parties to the transaction must agree to it. This ensures only authorized transactions are recorded.

2. Provenance. Because the transaction ledger maintains a complete history of all events associated with the asset, the history of the asset is easily viewed and the ownership of the asset is easily proven.

3. Immutability. Once a transaction is recorded in the distributed ledger, no party can change it because the transaction is encrypted. If

a transaction is recorded in error, a new transaction must be entered to reverse the error.

4. Finality. The distributed ledger becomes the single point-of-reference for determining the ownership of the asset or the history of the transactions related to the asset.

HOW IS BLOCKCHAIN USED TODAY?

While still a relatively new technology, practical applications of blockchain are appearing in today’s business world with increasing regularity; following are four examples.

The first recorded use of blockchain technology is that of Bitcoin, a form of digital currency. By taking advantage of the distributed ledger concept found in blockchain technology, Bitcoin eliminates the risk of a digital currency being “spent” on multiple occasions, an issue that must be resolved for digital currencies to become mainstream. But blockchain usefulness is not limited to Bitcoin or any other form of digital currency. In fact, numerous organizations and various industries are taking advantage of blockchain technology today.

For instance, Capital One and Gem Health are using blockchain technology to reduce the amount of time it takes to process payments made to healthcare providers. The two companies take advantage of an application that uses blockchain to verify transactions more quickly than by using traditional methods, and in the course of doing so, reduces friction in payment processes. This in turn creates a more efficient payment processing system and yields faster payments to health care providers.

Likewise, IBM Global Financing has created an application that uses blockchain to assist over 4,000 trading partners to purchase goods and services from suppliers using credit supplied by IBM. As a result of implementing this blockchain-based application, each organization is able to have better visibility into the order-to-delivery pipeline and the

number of disputes filed and the time necessary to resolve each dispute has been reduced substantially.

Bitproof is one of many companies that has developed a blockchain-based application to secure contracts and prevent tampering once a contract is signed. Using Bitproof's SealX application, a fully-executed contract is uploaded to a distributed ledger that is accessible by all parties to the contract. Thereafter, based on the four key blockchain characteristics listed previously, no party can alter the terms of the contract without the agreement of all other parties.

WHAT DOES THE FUTURE OF BLOCKCHAIN HOLD?

Looking ahead, what types of problems will blockchain be used to solve? The options are nearly endless. For example, a car rental company could implement a blockchain-based application to speed the process of renting a car. The distributed ledger shared between the company and the customer could contain information such as driver's license number and expiration date, credit card number, and insurance information and all that data could be continually verified using blockchain. Therefore, when the customer arrives to pick up the car, the paperwork currently involved would be virtually eliminated.

Another example of potentially using blockchain to solve a business problem is in the area of supply chain. A supplier and a customer could use a blockchain-based application to facilitate commerce. Purchase orders, receiving reports, invoices, and even payments could be created, communicated, and settled with virtually zero friction and almost instantaneously, leading to reduced costs and a more efficient trading environment.

In the governmental arena, blockchain technologies could be used to facilitate digital voting. Voters could cast their votes from the privacy and comfort of their own homes. Then, they could easily and anonymously access the blockchain to confirm that their votes were recorded as cast. In turn, perhaps voter turnout rates would increase because voting would no longer require a trip to a polling location. Also in the governmental arena, blockchain could be used to create and validate identity documents such as passports, birth certificates, wedding certificates and drivers' licenses.

In sum, virtually any type of transaction or event that involves an asset—"hard" or "soft"—and multiple parties is a candidate for a blockchain-based app.

SUMMARY AND CONCLUSIONS

Though still not widely understood by many, blockchain is one of the more exciting technologies to have appeared in decades. By ensuring consensus, provenance, immutability and finality through the use of a distributed ledger, blockchain greatly reduces the friction associated with a given transaction and improves security for all parties associated with that transaction. In turn, businesses will be able to process transactions faster and less expensively than ever. Remember, blockchain is an underlying, core technology and applications are built to take advantage of blockchain's capabilities to improve business processes. To that end, be alert to the ever-growing list of blockchain-based applications and consider implementing those that can help your organization to become more efficient and more secure. ■

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Your participation in the Indiana CPA-PAC, as a contributor or volunteer CPA Advocate, ensures our profession maintains a voice with our state legislators as they work to shape the future legislative climate for Indiana. There is no contribution too small! Please help our profession strengthen its voice and presence at the statehouse this year. ”

Mike Bedel, CPA, CGMA
Indiana CPA-PAC Chair

The Indiana CPA-PAC is the only statewide PAC representing CPAs and is the lifeblood of the Society's advocacy efforts that are critical to the future of the profession. Your PAC investment works both sides of the aisle in the House and Senate. INCPAS would like to thank the 765 INCPAS members, companies and staff who donated \$40,623 to the PAC as of December 31, 2017. You can contribute online for 2018 at incpas.org/PAC. For more information, contact Sherrill Rude, CAE, at (317) 726-5016 or srude@incpas.org.

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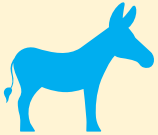
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2017 INDIANA CPA-PAC FACTS

INDIANA HOUSE OF REPRESENTATIVES



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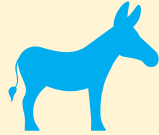


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TOTAL HOUSE CONTRIBUTION

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EFFORTS



CONTRIBUTED TO
22
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TOTAL SENATE CONTRIBUTION

\$10,500

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\$2,000
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CONTRIBUTED
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TOTAL CONTRIBUTED
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AICPA



NATIONAL TAX CONFERENCE



HIGHLIGHTS

by Philip Jackson, CPA, CGMA

TO A SIGNIFICANT NUMBER OF THOSE ATTENDING THE AICPA NATIONAL TAX CONFERENCE in Washington D.C. this past fall, probably the most anticipated topic stemmed from what would be expected from a proposed Congressional tax reform bill. The national conference received a jolt as the initial House bill was passed on November 3, immediately prior to the beginning of the conference November 6–7.

TAX REFORM FROM VARIOUS VIEWS

Based upon the presentations at this conference, the primary purpose of the House tax reform bill would be to enhance economic growth. On a lighter note, the second purpose expressed of such a bill was re-election for the politicians.

A couple of economists shared what ingredients would be the fundamental rationale for good tax reform, which included:

- Simplicity of reform, making taxes less confusing;
- Efficiency in making economic decisions with as little effort as possible;
- Equitability or horizontal equity by making the reform fair for everyone rather than catering to special interest groups;
- Preserving fiscal federalism by not pushing problems downward to state and local governments;
- Predictability and sustainability of what would occur and understanding the effects of the reform, rather than making the reform changes temporary in nature; and
- Eliminating further economic or tax burden to taxpayers.

At the time, one of the economists noted the initial House tax bill did not address federal debt and spending matters, which could be problematic. Another recommendation suggested by this economist was the need to include a middle class tax cut based upon the amount of taxes being paid into the current system and shifting more tax burden to the upper echelon, with the struggle that under the current tax structure approximately 45 percent of people already do not pay any income tax.

From a corporate tax rate perspective, the fundamental element was the importance of lowering the corporate tax rate and not shifting the tax burden to individual taxpayers. Currently of what are considered the G20 countries, the United States has the highest tax rate among these other regions. Even the notion and consideration of eliminating

the corporate tax rate was briefly touched upon at the conference.

One economist, Matt Gardner, from the Institute of Taxation and Economic Policy went further into details of how the initial House, Tax Cuts and Jobs Act bill would affect states' fiscal systems. From the corporate tax side, this included broadening the tax base in most states, however the reduction would ultimately have no effect on the states themselves. As for individuals, about 30 plus stated would be affected in some fashion due to the initial changes related to itemized deductions. Federal tax reform could also heighten apparent differences between state regimes from a competitiveness perspective.

DISRUPTIVE TECHNOLOGIES FROM A TAX PERSPECTIVE

Although technology and its continual advancement is probably one of the first items that professionals tend to consider on how their roles will be impacted in the future, this in actuality is only one general component of a disruption to CPAs. Other factors or byproducts of new technology also include such aspects as:

- New and different types of competitors entering and ever-changing market place,
- Evolving client expectations, and
- The staffing dynamics associated with addressing new and developing technologies.

Generally, these are overlooked nuances when addressing technology and its affects among the work environment. As discussed by AICPA Director of Tax Practice and Ethics Cari Weston, it seemed technology was a way of gaining an advantage over other competitors. Historically, technology was looked upon more as speculation or an option. In today's evolving business environment, technology is focused more now as a requirement, rather than a possibility.

Examples of such elements include Optional Character Recognition text recognition allowing information to be scanned and directly converted for a specific use. This has the potential to reduce the amount of entry level staff that would have been required to input data. Blockchain is another form of technology, allowing transaction to begin that cannot be changed or corrupted. Currently more emphasized from the audit and accounting realm of the profession, however starting to transition toward the tax arena. Sales and use tax along with large payroll companies are the first aspects to be affected by the Blockchain technology.

CPAs unwilling or stubborn to accept change may face the most severe threat from the disruption of technology through the lack of

vision and implementing technology. What person would want to acquire a business or firm, unmaintained itself through the years by not staying current with recent practices and technology? From this perspective, the exit strategy for owners will be greatly affected due to the value of their business not addressing these concerns.

According to the website Will Robots Take My Job (willrobotstakemyjob.com), the possibility of being replaced through automation under the following categories are:

- Accountants and Auditors=94%
- Tax Preparers=99%
- Personal Financial Advisors=58%
- Tax Examiners, Collectors, and Revenue Agents=93%

VIRTUAL CURRENCY PHENOMENON

Under the current FinCEN regulations, currency (also known as Fiat Currency) is defined as coin and paper of the United States or any country that:

1. Is designated as legal tender;
2. Circulates; and
3. Is customarily used and accepted as a medium of exchange in the country of issuance.

Under virtual currency (also referred to as crypto currency), this medium of exchange is not backed by a government. Rather it is a digital asset designed to be a medium of exchange through cryptography. The type of currency does have some value since others are willing to accept goods and services in exchange in the form of this payment.

Virtual currency uses the same form of technology as Blockchain. Under this technology, three different parties exist:

- **The “buyer”**—Has a private key with a secure password for the account that contains the type of cryptocurrency. Similar to a digital download verification code.
- **The “seller”**—Provides the “buyer” with a public key, at which time a private key and amount of virtual currency is entered to be transferred to the seller.
- **The “miner”**—Completes a vast amount of mathematical computations to unlock both of the values of the public and private keys. When both keys are solved, an additional block is created.

Once a block is created, a combination of the private and public key is created, resulting in a new code. This combination is referred to as a hash. The popularity of virtual currencies is that the transactions are only one directional and the keys cannot be altered without changing the hash, increasing its security and integrity.

FACTS & STATS



Between January 2015 and December 2016, a 2,370 percent increase occurred in identified exposed losses.

The number of complaints received by the FBI from U.S. companies from October 2013 through December 2016 were 22,292.

For income tax treatment, virtual currencies are treated as property and follow IRS Notice 2014-21. The general provisions applicable to property transactions, apply in these instances. Just as other property, the fair market value of property is the amount realized and measured in US Dollars. The basis of the currency, received as payment for goods and services is the fair market value as of the date of payment or receipt, as determined by value linked by an exchange. The character of the gain or loss is then considered in the taxable treatment of the virtual currency.

Virtual currencies are becoming more well-known and are now thousands of varieties. Some of the more common ones are:

- Bitcoin—Launched in 2009
- Litecoin—Launched in 2011
- Darkcoin—Launched in 2014
- Dogecoin—Launched in 2013

EVOLUTION OF IDENTITY THEFT

Every year identity theft techniques get more sophisticated and complex to resolve. One area of increased awareness is that of Business Email Compromise (BEC) and occurs when a legitimate business email is compromised through social engineering or computer intrusion techniques to obtain unauthorized transfers of funds. BEC has evolved from merely requesting transfers of funds to requesting Personal Identifiable Information (PII) or Wage and Tax Statements (W-2) in an effort to obtain sensitive information. This enhanced danger was discovered in 2016 by a human resource

department was targeted with an altered email, seemingly on behalf of a business executive requesting PII and W-2 information.


Typically, data compromises are usually not detected until over 210 days after being affected. In February 2017 an increased threat in phishing scams were discovered and expanded targeting schools, restaurants, hospitals, and tribal groups.

As these threats become increasingly more sophisticated, defensive measures need to be taken to reduce the potential exposure to identity theft. Some suggestions include:

- Do not use the “Reply” button option to respond to any business emails requesting PII.
- Educate employees and staff members concerning the security and sensitivity of information.
- Be cautious of posting materials to social media and company websites.
- Be suspicious when a request for secrecy is involved or pressure to take action quickly.
- Continually scrutinize all email requests for PII or financial transactions. Contact the party by phone first to confirm the request is legitimate, prior to sending.

The AICPA National Tax Conference included a large variety of other topics and discussions which included, however, not limited to:

- Determining the proper choice in business entity structure,
- The health of the healthcare system,
- Foreign account reporting,
- Individual, fiduciary and business tax updates,
- Social Security benefits, and
- Even more controversial topics such as services to businesses involved with marijuana.

These topics included a tax perspective, although many of these sessions provided additional information and understanding about areas that may not have been considered from the viewpoint of a CPA. Even if your career and responsibilities are not directly associated from a tax nature, having the awareness and understanding the effects of such topics at this conference can still enhance your professional development. 

The Road to Retirement Starts Here

by Jonathan Lynch, Manager – Public Relations, Association of International Certified Professional Accountants, AICPA Insights

When it comes to saving for retirement, there is no one-size-fits-all plan. Each American has a unique and fluid situation, impacted by a variety of factors. Fortunately, CPA financial planners are well-versed in the different aspects that go into a tailoring a retirement plan that best fits their client's needs.

I sat down with Leonard Wright, CPA, PFS and member of the AICPA Personal Financial Specialist Credential Committee, to learn best practices for starting a retirement plan that helps maximize enjoyment during your golden years.

Jonathan Lynch: A recent survey found that less than half of non-retired Americans are confident they will reach their retirement goals. With all the uncertainty surrounding retirement, where should someone without a plan begin?

Leonard Wright: Before bringing numbers and calculations into retirement planning, simply think about where you want to be when you reach that stage of your life. Ask yourself how you envision enjoying your retirement years. Define exactly what your desired lifestyle will entail. Will you downsize your residence? Do you plan on travelling? Would you consider working part-time? And perhaps most importantly, what age would you like to retire?

Once you have a clear vision in mind, you can start building the plan to make it a reality.

JL: A survey of CPA financial planners found that running out of money and maintaining current lifestyle topped the list of clients' financial concerns. How does a budget today play into retirement later?

LW: Creating and sticking to a specific, detailed budget can be the difference between a relaxed retirement and years of penny-pinching anxiety. It is never too early to create a budget. Start simple. Calculate how much money is coming in, how much debt you owe

and how much money it will cost to reach your desired retirement lifestyle. To help with these calculations, visit the AICPA's 360FinLit.com where you'll find free retirement planning calculators, monthly debt payment calculators, a retirement budget building checklists and other free resources.

Once you have a budget you know you can stick to, put it into action!

JL: What are some often overlooked factors someone just setting out to create a retirement plan should take into consideration?

LW: People should learn to expect the unexpected. Accidents and illness happen. It is an unfortunate fact of life we must prepare for in advance. Take time now to consider how you'd pay for everything from minor issues like a car repair to a serious one like a grave illness. Are you protected in case of disaster? Do you have enough homeowner's insurance and the proper riders to cover a major calamity? Is your health insurance/long-term care insurance sufficient?

People also forget to take into consideration how the transition into retirement changes opportunity. For instance, consider what impact that old life insurance policy may have. It may be able to serve as an asset to pay for your long-term care insurance tax free. Also, if you have the long-term care covered, you may be able to shift your life insurance policy to an annuity to pay you and your spouse income for the rest of your life. Or, if your pension ends when you pass away, it may pay to convert some of your term insurance to make

sure your spouse has enough to live on for the rest of their life.

Lastly, if you have disability income insurance, maybe it is time to consider scaling back your coverage if you have been a good saver over your lifetime. If you're in your 60s, disability income policies may limit the number of years you are paid to only a couple of years. You must evaluate the terms and conditions of your policy to arrive at decisions that are in your best interest.

JL: How do retirement-saving strategies differ for someone in their 20s compared to someone in their 50s?

LW: As much as Americans want there to be a set-it-and-forget-it option, best practices say to check in regularly. The issues impacting retirement planning are constantly evolving, underscoring the need for a sophisticated financial plan that changes with your situation. For instance, as you get older, it is usually a good idea to diversify assets and switch your retirement savings to include a more conservative mix. Also, as personal income and tax policy change, tax planning strategies that are integrated into the best retirement plans evolve over time. To help with the retirement planning basics, the 360 Degrees of Financial Literacy website provides articles, calculators and Q&As.

For the more complicated issues, a CPA financial planner is the perfect advisor to help save you time, money and confusion. ■

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WHAT KEEPS YOU UP AT NIGHT?

On my best nights, the owls around our house.

WHAT MADE YOU DECIDE TO BECOME A CPA?

Counselors at IUPUI suggested it. It was a good route to get to law school.

WHAT'S THE BEST THING YOU'VE READ RECENTLY?

"Blokes up North" about two British paratroopers who traveled the Northwest Passage in a small open boat by sail and oar.

WHAT'S ON YOUR DESK RIGHT NOW?

Pudding stone coasters from Drummond Island, Michigan.


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INCPAS SCHOLARS

Meet Felix

“ I knew going into high school I wanted to do something business-related. Once I took first-year accounting in high school, I really enjoyed it, I kept taking more accounting classes and my high school accounting teacher told me about the INCPAS Scholars program. I ended up being one of two students from my school who participated in the program in its first year in South Bend. ”

Felix is currently a junior majoring in accounting at University of Notre Dame. He studied abroad in Italy last year and is interning with KPMG. He also has a brother who is a Scholar alum, studying business at IU Bloomington.



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