



## 2024-2025 CANDIDATES Officers Announced

The MSCPA Nominations Committee reports the candidates for officers/director for the 2024-2025 year. The election is scheduled for Saturday, June 22, 2024, during the Annual Business Meeting at the Sandestin Golf & Beach Resort, Destin, Florida. Absentee ballots for members who will be unable to attend the Business Meeting will be available later this spring.

### Chairman

Tom Walker, *Jackson*

### Secretary

Lydia Windham, *Ridgeland*

### Vice-Chairman/Chairman-Elect

Anita Goodrum, *Eupora*

### At-Large Board Member

Bill Taylor, *Taylor*

### Treasurer

Philando Brown, *Jackson*

### Education Foundation Trustee

Josh Norris, *Jackson*

Members of the Nominations Committee included: Scott Christian, Chairman, Natchez; Phillip Chu, Jackson; Randa Craig, Gulfport; Annette Herrin, Hattiesburg; John McCallum, Ridgeland; Fred Sutphen, Jr., Greenwood; and Stacy Thomas, Jackson.

## IN MEMORIAM

LISA WILLIAMS DAVIS

*Madison, MS*

Died February 23, 2024



## MEMORIAL GIFT

To the

EDUCATION FOUNDATION

In memory of

WALTER DENNY

*Ridgeland*

By

GranthamPoole PLLC

*Ridgeland*

SAVE THE DATE

COMMITTEE DAY

BOARD OF GOVERNORS MEETING

LEADERSHIP LUNCHEON

**Thursday  
May 9, 2024**

MSCPA • Ridgeland, MS

## Win a **Free** Registration or Sandestin Stay!

### Register for Convention by May 1 to Enter to Win a **FREE** Registration

Register early for convention to help us plan effectively! By registering early, you could win **FREE Convention Registration!** Details are available on our webpage under the CPE tab, [www.ms-cpa.org/education/annual-convention](http://www.ms-cpa.org/education/annual-convention).

**ENTER:** To enter, complete your registration by May 1. Spouse/guest registrations are not eligible.

**GRAND PRIZE:** The grand prize winner will receive a refund of their General Registration fees, paid via credit card or check.

**GENERAL RULES:** The winner will be selected randomly and notified initially via phone and/or email. No substitutions or transfers allowed.

To register online or download a printable form, visit [www.ms-cpa.org/education/annual-convention](http://www.ms-cpa.org/education/annual-convention).

*Brochures will be mailed next month.*

### Book Your Room Now for a Chance to Win a **FREE** Sandestin Getaway

Book your room directly with Sandestin by May 1 to be automatically entered. Prize includes a **FREE two-night stay at the Sandestin Beach and Golf Resort** in Destin, Florida. The winner will be selected in a random drawing during Convention.

Group Code: **24U40N**

Phone: **1-800-320-8115** • Book Online: <https://bit.ly/3OCFPqX>

*We recommend making reservations by phone. Not all rooms display on the website.*



*Photo Credit: Sandestin Golf & Beach Resort*



*Published  
by the  
Mississippi Society of  
Certified Public Accountants*

306 Southampton Row

The Commons

Highland Colony Parkway

Ridgeland, MS 39157

PHONE: (601) 856-4244

FAX: (601) 856-8255

EMAIL: [memberservices@ms-cpa.org](mailto:memberservices@ms-cpa.org)

WEBSITE: [www.ms-cpa.org](http://www.ms-cpa.org)

## OFFICERS

### **Chairman**

Jerry Goolsby

JACKSON

### **Vice Chairman/Chairman-Elect**

Tom Walker

JACKSON

### **Treasurer**

Chase Farmer

TUPELO

### **Secretary**

Julia Jesuit

RIDGELAND

### **President/CEO**

Karen Moody

RIDGELAND

*The CPA Newsletter is the official publication of the Mississippi Society of Certified Public Accountants. The Newsletter invites articles of interest to the profession and gives credit to the author; however, it reserves the right to edit articles for correct spelling, wording and punctuation.*

*Opinions expressed are not necessarily the official policy of the MSCPA. Advertising is accepted in good faith that the product/services are of value stated.*

# Welcome New Members

## Jeffrey H. Goodwin

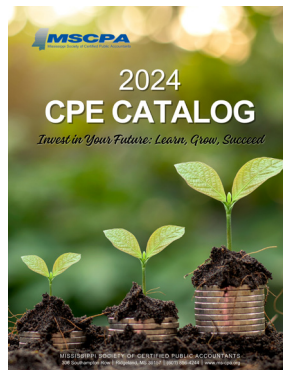
Mississippi Office of the State Auditor  
Jackson

## Lee Southwell

T.L. Wallace Construction, Inc.  
Columbia

## Millie H. Gordman

Jabez Group, PLLC  
Madison



## 2024 CPE Catalog is Now Online

*Start planning your CPE today!*

MSCPA is excited to provide you with a new online catalog of our 2024 CPE course offerings. MSCPA is dedicated to offering the highest quality, highest value continuing education programs to our members. Your support is critical to our success! Thank you for choosing the MSCPA as your provider of continuing education.

## How to Refine Your Search:

### 1. CHOOSE TRAINING TYPE FROM DROPDOWN MENU

Our online catalog includes a comprehensive listing of all of our course offerings by training types.

- AICPA Certificate Program Events: Credentials
- Conference: All MSCPA Conference Events
- Convention: MSCPA Annual Convention
- In Person Course: In Person CPE at the MSCPA
- Online MSCPA Course: Livestream Courses
- Online Partner Course: Vendor Webinars
- Self Study Partner Course: Self Study Vendor Webinars

### 2. EXPAND TO VIEW ALL FILTERS

Use our CPA Catalog filters to find the courses that best fit your needs. You can search by Keyword, Training Type, Location, Leader, Field of Interest, Curriculum, Vendor or Month.

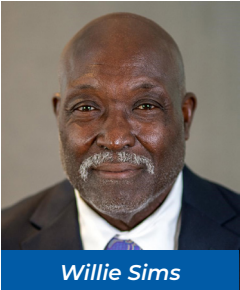
To download the CPE Catalog, visit [www.ms-cpa.org/education/cpe-catalog](http://www.ms-cpa.org/education/cpe-catalog). See pages 22-23 for CPE At-A-Glance.





# Member News

## Governor Reeves Reappointments Willie Sims to Mississippi State Board of Public Accountancy



Willie Sims

**Willie B. Sims, Jr., CPA** has served on the Mississippi State Board of Public Accountancy since 2004 in many leadership roles. On the national level, he is currently the Southeast Regional Director of the National Association of State Boards of Accountancy (NASBA) and serves on the Continuing Professional Education Committee. As such, Willie is a pivotal leader for the profession across the country, and Mississippi is fortunate to be represented in these important roles by him. His reputation has also earned him positions on other key committees of NASBA (Diversity, Strategic Planning, Nominating, and Awards). Willie is the owner of Willie B. Sims, Jr., CPA PLLC in Hattiesburg where he oversees the firm's day-to-day operations which includes tax, audit and assurance, and compliance. His experience in all facets of the profession and as a small business owner is beneficial and essential to the duties of the State Board.

## Andy Wright Retires from Mississippi State Board of Public Accountancy; Sharee Brewer Named Executive Director

The Mississippi State Board of Public Accountancy (MSBPA) announced the retirement of Andy Wright on January 17, 2024, and named Sharee Brewer his replacement as Executive Director.

**Andy L. Wright, CPA** had served as the Executive Director of the MSBPA since March 1, 2017. He first joined the MSBPA as the Associate Director, Investigations on January 1, 2014. Prior to MSBPA, he was with the Mississippi Office of the State Auditor for five years, where he provided technical assistance and training to state and local government officials and CPAs / auditors and also participated in audits of various state agencies. Wright spent more than eight years in public accounting and more than 20 years in financial, operational, and executive management at banking and mortgage banking firms. He holds CPA licenses in both Texas and Mississippi, earning the Texas certificate in 1980 and Mississippi certificate in 1991. He received the Bachelor of Science in Business Administration (Accountancy) degree from the University of Southern Mississippi and did post-graduate work in accounting and taxation at the University of Houston.



Sharee Brewer

**Sharee Brewer, CPA, CGFM, CFE** began serving with the MSBPA as the Associate Director, Investigations on June 30, 2017. Prior to joining the MSBPA, she served for 5 years as a Finance & Accounting Consultant with the University of Tennessee's Institute for Public Service in the agency known as MTAS (Municipal

Technical Advisory Service). In this capacity, she provided technical assistance to Tennessee municipal governing bodies and financial staff relevant to standards of practice, governing regulations, and Tennessee and Federal law. She also served as an instructor for a state-mandated certification program designed specifically for local government financial personnel as well as other training of a technical nature assigned by the University. Before coming to work with the University of Tennessee, she was employed for 22 years as a Financial & Compliance Auditor with the Tennessee State Comptroller's Office of Local Government Audit where she conducted audits of county governments and associated component units. She graduated from Mississippi State University in 1987 with a Bachelor of Professional Accountancy degree and completed her MBA with a banking and finance emphasis with the University of Tennessee in 2016. She holds CPA licenses in both Tennessee and Mississippi, earning the Tennessee certificate in 1993 and Mississippi certificate in 2017. Sharee holds additional certificates as a Certified Governmental Financial Manager and Certified Fraud Examiner.



Gary Walker (right) presented Andy Wright with a plaque of appreciation for his dedicated service to the State Board



# MSCPA 2024 ANNUAL CONVENTION

## Agenda Announced • June 19-23, 2024

The **MSCPA 2024 Annual Convention and Business Meeting** will be held at the Sandestin Golf and Beach Resort in Destin, Florida. This year's theme, *Changes in Latitudes, Changes in Attitudes*, was chosen to honor the late Jimmy Buffett who was a Mississippi native. Chairman Jerry Goolsby extends an invitation to all MSCPA members and friends of the Society to attend! Convention registration begins Thursday, June 20, at 1:00 p.m. in the Azalea Foyer. Stop by to pick up your packet, gifts, and a welcome refreshment.

### THURSDAY NIGHT GRAND OPENING RECEPTION



**CALLING ALL PARROTHEADS!**

**THURSDAY, JUNE 20 • 7:00 – 8:45 P.M.**

The grand opening reception starts at 7:00 p.m. in the Azalea Ballroom, and members will be greeted by the current MSCPA officers. NEW this year is a 360 photo booth. Come to the reception dressed in your best tropical, laid-back, and beachy attire for an unforgettable evening!

### CPE SESSIONS & SPEAKERS

Earn up to 16 hours of CPE on Wednesday and Thursday



Mike Morgan



Bob Mims



Tracy Cooper

#### **Navigating Current Financial Dynamics**

**Instructor: Mike Morgan**

**WEDNESDAY, JUNE 19 • 8:30 A.M. – 12:00 P.M. • CREDITS: 4 GENERAL**

This interactive seminar will address dynamics that can affect you, your firm or business, and your clients. Topics covered include: Cybersecurity for non-IT professionals, trends in private equity, pensions—they affect you whether you realize it or not, latest data from the Fed, banking crisis—what your clients want to know, unique issues local governments face, and more.

#### **Strategy Begins with Employees and Succeeds with Execution**

**Instructor: Bob Mims**

**WEDNESDAY, JUNE 19 • 1:00 – 4:30 P.M. • CREDITS: 4 GENERAL**

So many strategies fail for companies, and there are several main reasons. Whether it is the definition, goal setting, or execution, they all have something in common. They fail to start with your employees and their core understanding of where your company wants to go. This session is highly interactive and will walk through the basic elements for both for profits and nonprofits of developing a successful executable road map. It will inform the participants on the latest research on employees, why it is important, and the critical need to involve them in your execution to generate success.

#### **Tackling Our Communication GAAP-Knowing You, Your Team, and the Economy We Now Face**

**Instructor: Bob Mims**

**THURSDAY, JUNE 20 • 8:30 A.M. – 12:00 P.M. • CREDITS: 4 GENERAL**

We are notoriously stereotyped into a bucket of our inability to communicate effectively to our leadership and our peer group. Even though we are subject matter experts and always “right”, there is work to be done for us to grow our broader leadership skills by both understanding those around us and the bigger picture of the economics of our world.

#### **Life-Changing Excel Tips and Tricks for Everyone!**

**Instructor: Tracy Cooper**

**THURSDAY, JUNE 20 • 1:00 – 4:30 P.M. • CREDITS: 4 GENERAL**

Let's face it, Excel is a cornerstone in the life of most CPAs. Yet, many of us find ourselves tethered to the same old skills, watching as Excel leaps forward with innovative features that time hasn't allowed us to embrace fully. If you dream of spending more time with your toes in the sand, and a drink in your hand, it's high time you explore and master the latest Excel features. These tools can revolutionize your workflow and give you more time for those well-deserved moments of relaxation!

### KEYNOTE SPEAKER SESSIONS

Members who register and attend on Friday morning will have the opportunity to earn 2 additional hours of CPE

#### **AI...Be a Friend or Be Afraid**

**Instructor: Tom Morrison**

**FRIDAY, JUNE 21 • 9:00 – 10:00 A.M. • CREDITS: 1 GENERAL**



Tom Morrison

Artificial intelligence (AI) is the tsunami of changes coming at every industry. Too many are caught up in what AI will look like in 10 years instead focusing on what AI can do for them now. In this powerful and energizing session, Tom will share: What AI is and is NOT; 4 Key Elements to Change Management in an AI World; 5 Core Traits of a High Performing Worker in an AI World; Why Embrace AI; Fears and Best Practices in Using AI; and 6 Key Elements to Succeed in an AI World.

#### **Empowering Employees in a Changing Culture: Thriving Amidst Transformation**

**Instructor: Jane Mims, Ph.D.**

**FRIDAY, JUNE 21 • 10:30 – 11:30 A.M. • CREDITS: 1 GENERAL**



Dr. Jane Mims

Delve into the significance of organizational culture and its profound impact on employee engagement. Our keynote with Dr. Jane Mims will center around the benefits and strategies of employee empowerment, including how to overcome obstacles and resistance to new initiatives. We'll also explore ways to cultivate sustainable staff involvement efforts through effective leadership and cultural change. The discussion is focused on helping each of us drive positive change in our organizations.

# Convention Activities

## FRIDAY

### Golf Tournament

FRIDAY, JUNE 21 • 1:00 P.M.

Includes green and cart fees, tournament registration, and refreshments. Make your reservation by May 31 to guarantee availability. Tee time is offered on a space-available basis after the cutoff date.



Photo Credit: Sandestin



### NEW! Pickleball

FRIDAY, JUNE 21 • 1:30 P.M.

We're thrilled to introduce this exciting sport and invite you all to join in on the action.

Don't miss out on the fun!

### Deep Sea Fishing

FRIDAY, JUNE 21 • 1:30 P.M.

Includes fishing license, bait, tackle, fish cleaning and refreshments on board the Destiny. Advance registration is recommended. This trip usually sells out!



### Free Evening

This year's convention schedule again features a free evening Friday night for members to enjoy the benefits of the Resort, and sponsors and exhibitors will have ample free time for networking.

## SATURDAY

### Annual Business Meeting

SATURDAY, JUNE 22 • 9:00 A.M.

Officers for the 2024-2025 fiscal year will be elected, and reports will be presented. Members who have won the Public Service Award and Outstanding Educator Award will also be honored. CPA Exam Medal Winners will be recognized, as will the recipient of the Rising Star Award.

Following the morning refreshment break, members will gather in the main meeting room at 11:20 a.m. for exhibitor prize drawings.

### Volleyball Tournament and Beach Party

SATURDAY, JUNE 22 • 1:30 P.M.

This event will be behind The Beach House. Tents will be arranged, where sponsors will be offering giveaways and door prizes alongside the provision of a keg and snacks. Get your teams together now!



### REGISTER FOR CONVENTION TODAY!

To register for convention, visit  
[www.ms-cpa.org/education/annual-convention](http://www.ms-cpa.org/education/annual-convention)  
or see page 7.

## SATURDAY NIGHT RECEPTION, DINNER, AND SPECIAL ENTERTAINMENT



### Calling All Parrotheads!

SATURDAY, JUNE 22 • 6:30 P.M.

Members return to the Conference Center on Saturday evening for the reception at 6:30 p.m., followed by dinner at 7:30 p.m. Chairman Jerry Goolsby will introduce newly elected officers, with Chairman-Elect Tom Walker's gavel exchange marking the beginning of his term. The Bailey Trophy will be awarded to the winning volleyball team.

Entertainment will feature The Landsharks, an interactive Jimmy Buffett tribute band, and party.

As one of the most well-known, well-liked, and in-demand beach bands in the world, The Landsharks have played shows at the Super Bowl, Disney, Margaritaville, and at concerts with Jimmy Buffett, The Beach Boys, Bob Marley's Wailers, Patti Labelle, Alan Jackson, Black-Eyed Peas, Three Dog Night, WAR, and more!



The evening will conclude with a **NEW** \$1,000 drawdown, and a prize money and Sandestin getaway drawing. Members are encouraged to visit exhibitors' booths on Friday and Saturday, to get their convention cards stamped for to be eligible for the prize money.

## SUNDAY

### Prayer Breakfast

SUNDAY, JUNE 23 • 8:00 A.M.

The traditional Sunday morning Prayer Breakfast will close the 2024 meeting.

## SPOUSES EVENTS

FRIDAY, JUNE 21 • 9:00 A.M.

Annmarie-The Board Chef will do a charcuterie board and wine pairing demonstration during breakfast. Lots of prizes will be given away. You don't want to miss this!



Photo Credit: The Board Chef

FRIDAY, JUNE 21 • 10:30 A.M.

Spouses are invited to listen to keynote speaker Dr. Jane Mims.

SATURDAY, JUNE 22 • 9:00 A.M.

Bingo will be held in the Camellia Room with prizes made possible by the MSCPA Chapters.

## CHILDREN ACTIVITIES Ages 4-12

Only register children attending activities.

THURSDAY, JUNE 20 • 6:30 – 9:00 P.M.

Arts, crafts, games, movie, and snacks.

FRIDAY, JUNE 21 • 8:30 A.M. – 12:00 P.M.

Lawn and pool party with games and snacks.



SATURDAY, JUNE 22 • 6:00 – 10:00 P.M.

Juggling performance, arts, crafts, games, movie, and dinner.





## YOUR PERSONAL & PROFESSIONAL INSURANCE CONSOLIDATED WITH ONE AGENCY



### CONTACT STORMY BLAIR

#### YOUR MSCPA-SPONSORED INSURANCE REPRESENTATIVE FOR:

Major Medical	Business Overhead Expense
Long-Term Disability	Professional Liability
Long Term Care	Employment Practices Liability
Life Insurance	Workers Compensation
Homeowners	Business Office Package
Personal Auto & Flood	Cyber Liability



ASSOCIATION SERVICES  
PROFESSIONALS

CALL 985-674-3880 OR VISIT [BBGULFSTATES.COM/ASP](http://BBGULFSTATES.COM/ASP)



# MSCPA 2024 Annual Convention: Changes in Latitudes, Changes in Attitudes

## REGISTRATION FORM

June 19-23, 2024 • Sandestin Golf and Beach Resort | Destin, FL

### PRIMARY REGISTRATION

As a member, is this the first time you have attended the MSCPA Annual Convention? ☐ Yes\* ☐ No

Name \_\_\_\_\_ Company \_\_\_\_\_

Address \_\_\_\_\_ City/State/Zip \_\_\_\_\_

Email \_\_\_\_\_ Phone \_\_\_\_\_

For planning purposes, will the registered member and spouse/guest attend Saturday night's banquet? ☐ Yes ☐ No

☐ \*MEMBER FIRST TIME ATTENDEE GENERAL REGISTRATION ..... \$255

*Includes welcome reception, three breakfasts, two speaker presentations, Friday box lunch, Saturday beach party/volleyball tournament, reception, banquet, and special entertainment.*

☐ GENERAL REGISTRATION ..... \$325

*Includes welcome reception, three breakfasts, two speaker presentations (approved for 2 CPE credits), Friday box lunch, Saturday beach party/volleyball tournament, reception, banquet, and special entertainment.*

☐ SPOUSE/GUEST REGISTRATION ..... \$175

*Includes welcome reception, three breakfasts, Friday morning demonstration/prizes, Friday box lunch, Saturday bingo/prizes, beach party/volleyball tournament, reception, banquet, and special entertainment.*

Spouse/Guest Name: \_\_\_\_\_

\$ \_\_\_\_\_  
SUBTOTAL

### CPE SEMINAR SELECTION

☐ Wednesday, June 19 • 8:30 a.m. – 12:00 p.m. • CPE Credit: 4 ..... \$160

*Navigating Current Financial Dynamics, Mike Morgan*

☐ Wednesday, June 19 • 1:00 – 4:30 p.m. • CPE Credit: 4 ..... \$160

*Strategy Begins with Employees and Succeeds with Execution, Bob Mims*

☐ Thursday, June 20 • 8:30 a.m. – 12:00 p.m. • CPE Credit: 4 ..... \$160

*Tackling Our Communication GAAP-Knowing You, Your Team, and the Economy We Now Face, Bob Mims*

☐ Thursday, June 20 • 1:00 – 4:30 p.m. • CPE Credit: 4 ..... \$160

*Life-Changing Excel Tips and Tricks for Everyone!, Tracy Cooper*

\$ \_\_\_\_\_  
SUBTOTAL

### ACTIVITIES Spouses and Guests Welcome! Cash Prizes Will Be Awarded!

☐ Golf Tournament: Friday, June 21 ..... \$85

*Includes green fee, cart fee, tournament registration, and refreshments. Reservation must be received by May 31 to guarantee availability. Tee time is offered on a space available basis after cutoff date.*

Player(s) and Handicap(s): \_\_\_\_\_

☐ Deep Sea Fishing: Friday, June 21 (Children allowed) ..... \$50

*Includes fishing license, bait, tackle, fish cleaning, and refreshments on board the Destiny. Advance registration recommended. This trip usually sells out!*

Participant(s): \_\_\_\_\_

☐ NEW! Pickleball: Friday, June 21 ..... \$40

*Includes registration, paddles, balls, and refreshments.*

Player(s): \_\_\_\_\_

\$ \_\_\_\_\_  
SUBTOTAL

### CHILDREN'S EVENTS Ages 4 to 12 years old • Only register children attending these free activities.

☐ Thursday Evening: Arts, crafts, games, movie, and snacks ..... FREE

Number of Children Attending: \_\_\_\_\_

☐ Friday Morning: Lawn and pool party with games and snacks ..... FREE

Number of Children Attending: \_\_\_\_\_

☐ Saturday Evening: Juggling performance, arts, crafts, games, movie, and dinner ..... FREE

Number of Children Attending: \_\_\_\_\_

\$ \_\_\_\_\_  
TOTAL AMOUNT DUE

**REGISTER NOW!**

**ONLINE:** [www.ms-cpa.org/education/annual-convention](http://www.ms-cpa.org/education/annual-convention)

**FAX:** Registration form to 601-856-8255

**CALL:** Noma Gillis at 601-856-4244 or 800-772-1099

**MAIL:** Registration form with credit card details or check made payable to:  
MSCPA, 306 Southampton Row, Ridgeland, MS 39157

☐ AMEX ☐ Discover ☐ MasterCard ☐ VISA Other \_\_\_\_\_

CREDIT CARD # \_\_\_\_\_

EXP DATE \_\_\_\_\_ / \_\_\_\_\_ CVV \_\_\_\_\_ BILLING ZIP \_\_\_\_\_

SIGNATURE \_\_\_\_\_

Cancellations through June 14, 2024 accepted without penalty. Cancellations/no-shows on the date of the event forfeit the entire registration fee.  
No refunds or transfer of fees will be made after the date of the event.

To download a fillable and printable form, visit [www.ms-cpa.org/education/annual-convention](http://www.ms-cpa.org/education/annual-convention).

# MDOR Updates FAQs for PTE Credit for Tax Payments Flow in Multi-Tier Situations & Incentive Credits

MSCPA Taxation Committee met with the Mississippi Department of Revenue (MDOR) in mid-December to discuss various topics and issues requested from the membership. Pass-Through Entities (PTE) issues related to MDOR's handling of tax credits was of utmost importance. MDOR was presented detailed information and examples supporting our points of contention to which they requested additional time to review. MDOR released updated FAQs on March 4 addressing these issues:

## **For entities that have multiple layers of ownership, can the credit for taxes paid be passed through different layers of ownership to the end partners?**

*Yes, the credit for taxes paid can be passed through to different entities/owners on K-1s through multiple layers of ownership to their end partners on the tax return(s) where the income of the electing pass-through entity is ultimately filed and paid.*

## **Are incentive credits considered payments of income tax?**

*No, incentive credits are not considered tax payments. Incentive credits are statutorily authorized and are based on an action(s) of the taxpayer. These types of credits include, but are not limited to, employment credits, ad valorem credits, and charitable contribution credits.*

To read the updated PTE FAQs 03/04/2024, visit [www.dor.ms.gov](http://www.dor.ms.gov).



## **MSCPA COMMENTS**

### **Multiple Layers:**

MDOR is agreeing that the PTE credit **generated by cash payments** of income tax can pass through multiple layers of electing PTEs. So, if the first-tier entity pays a tax in cash, that income and a credit for the tax paid flows through to the second-tier entity. The second-tier entity reports the income and then pays the tax by application of its share of the PTE credit generated by the first-tier entity's cash payment. MSCPA has confirmed that MDOR feels this is consistent with the language of the statute mandating a credit for "taxes paid" by an electing PTE.

### **Incentive Credits:**

In contrast, MDOR draws a distinction for incentive credits by NOT recognizing them as tax payments because they are not cash payments of income tax. MSCPA argues that this treatment is contrary to specific IRS guidance on credits for payments to charities and also results in the PTE credit statute being applied in a way that is contrary to legislative intent. In this situation, consideration could be given to having an electing PTE flow all incentive credits out pro rata to its owners to ensure the full and distinct PTE credit also flows out. In light of this guidance, taxpayers with assessments based on disallowance of incentive credits claimed at the entity level will either have to negotiate resolution based on amended returns or litigate MDOR's interpretation.

MSCPA has fielded numerous comments and questions related to the proper treatment of the electing PTE legislation and related FAQs and will continue to advocate for incentive credits to be treated as tax payments with regard to an electing PTE.

We want to thank members of the MSCPA Taxation Committee for their valuable time, expertise, and diligence related to these matters. Please understand that despite persistent efforts, we cannot control MDOR's timeline of information releases.



## **Contribute to the POLITICAL ACTION COMMITTEE**

The MSCPA Political Action Committee (PAC) is people working together to improve our profession. Members' support gives us the ability to better achieve our annual legislative agenda. We need your help for this election year!

To donate to the MSCPA PAC, please visit [www.ms-cpa.org](http://www.ms-cpa.org) or call 601-856-4244.

# **NEW! CPE at Sea: Earn Up to 20 CPE Hours**

## **on a Cruise** *Saturday, August 17 – Saturday, August 24, 2024*

MSCPA, in conjunction with other state societies, is proud to offer a learning experience unlike any other with CPE at Sea. Up to 20 hours of CPE are available during this 7-day cruise aboard the Carnival Jubilee departing from Galveston, Texas.

Popular presenter **Marc Hamilton** will be leading all CPE. Marc is an avid Carnival Diamond cruiser who have enjoyed more than 50 Carnival voyages and almost 365 days at sea! Marc will lead CPE focused on understanding the evolving technology that impacts CPAs including AI, Blockchain, Smart Contracts, Cryptocurrency and much more. Many times, the difficult part of learning technology evolution is connecting the practical application and seeing concepts become tools. On our Learn Voyage, Marc will work with participants to experience these practical applications and utilize cutting edge tools.

### **COST**

Member: \$950 • Non-Member: \$1,050

Cruise: From \$689 per person

*(Cruise cost is subject to change)*

### **CPE CREDITS AVAILABLE**

5 Accounting & Auditing

1 Ethics

13 General

1 Personal Development

### **SESSION TOPICS**

- **Natural Language Processing (NLP) and Prompt Engineering: Overview and Application**
- **Brainstorming Exercise “Building a Better Mouse Trap” Case Study**
- **Current Technology A&A Topics of Importance**
- **A Futuristic Perspective of our Accounting Profession**
- **Learnings: Reflection and Rediscussion**



For complete details or to register, visit **[www.ms-cpa.org](http://www.ms-cpa.org)**.



5442 Executive Place  
Jackson, MS 39206

P: 844.833.MAIL (6245)

601.362.9192

F: 601.982.2656

### **Postage & Mailing Solutions**

- Postage Meters
- Software Solutions
- Folder/Inserters
- Mail Accounting
- Envelope Openers
- Addressing/Tabbing
- Shredders
- Mailroom Furniture

### **Copy / Fax / Print**

- Printers/Copiers
- Managed Technology Services
- Fax and Multi-Function
- Network Device Management
- Document Management & Distribution
- Scanning & Organizing
- Search & Archival
- Forms & Print Management

**[www.absms.com](http://www.absms.com)**

# CPACHARGE

AN AFFINIPAY SOLUTION



Member  
Benefit  
Provider

“CPACharge has made it easy and inexpensive to **accept payments via credit card**. I'm getting **paid faster**, and clients are able to pay their bills with **no hassles**.”

– Cantor Forensic Accounting, PLLC

Trusted by accounting industry professionals nationwide, CPACharge is a simple, web-based solution that allows you to securely accept client credit and eCheck payments from anywhere.



22% increase in cash flow with online payments



65% of consumers prefer to pay electronically



62% of bills sent online are paid in 24 hours



**PAYMENT  
RECEIVED**

YOUR FIRM  
LOGO HERE

Client Invoice  
#0123-A

Your Client

\*\*\*\* \* 9995

\*\*\*

TOTAL: \$3,000.00

VISA



POWERED BY  
CPACHARGE

eCheck

DISCOVER

**PAY CPA**

Get started with CPACharge today

• [cpacharge.com/ms-cpa](https://cpacharge.com/ms-cpa)  
866-327-0321

CPACharge is a registered agent of Synovus Bank, Columbus, GA., Fifth Third Bank, N.A., Cincinnati, OH, and Wells Fargo Bank, N.A., Canadian Branch, Toronto, ON, Canada.

AffiniPay customers experienced 22% increase on average in revenue per firm using online billing solutions





*Spring Social*

# CRAWFISH BOIL and CORNHOLE TOURNAMENT

**Tuesday, April 23, 2024**

**5:00-8:00 PM**

The Crawdad Hole  
1150 Lakeland Drive • Jackson, MS

**RSVP BY APRIL 16 TO [KATIE.HORTON@FORVIS.COM](mailto:katie.horton@forvis.com)**

**NUMBERS THAT MATTER,  
CAREERS THAT COUNT:**

**Join Our Accounting  
Team for Unparalleled  
Learning & Growth**



**MATTHEWS  
CUTRER and  
LINDSAY, P.A.**

CERTIFIED PUBLIC ACCOUNTANTS

**Tax Manager ■**  
**Audit Manager ■**  
**Senior Accountant - Audit ■**  
**Staff Accountant - Audit ■**

Move forward with a growing firm.

**Apply Now**

[mclcpacareers.com](http://mclcpacareers.com)



**LIVE BETTER.  
BANK BETTER.**

**OPEN YOUR ACCOUNT  
ONLINE**

debit card accounts  
mortgage lending  
home equity  
auto lending  
credit cards  
personal lending  
financial counseling  
6,000+ branches  
35,000+ atm's

Apple Pay GPay pay



**MISSISSIPPI FEDERAL**  
CREDIT UNION





# Young CPA Leadership Conference

Wednesday, April 24, 2024

In-Person and Livestream at the  
MSCPA Training Center in Ridgeland

*In-Person attendance recommended and encouraged!*

This Mississippi Young CPA Network event is for young and aspiring CPAs looking to build success skills to get ahead.

Credits: **8** • Member Price: **\$125**

## AGENDA

- |            |   |  |
|------------|---|--|
| 8:00 a.m.  | <b>REGISTRATION, BREAKFAST, &amp; NETWORKING</b>  |  |
| 8:30 a.m.  | <b>MANAGING IN ALL DIRECTIONS: TAMING TIME</b><br><i>Dr. Jane Mims, Gild Coaching</i>   |  |
| 10:00 a.m. | <b>BREAK</b>  |  |
| 10:10 a.m. | <b>MANAGING IN ALL DIRECTIONS: BOUNDARIES FOR SANITY</b><br><i>Dr. Jane Mims, Gild Coaching</i>   |  |
| 12:00 p.m. | <b>LUNCH</b> <ul style="list-style-type: none"> <li>• Annual Business Meeting</li> <li>• Rising Star Award</li> <li>• Sponsor Appreciation</li> </ul> |  |
| 1:00 p.m.  | <b>MANAGING IN ALL DIRECTIONS: COMMUNICATION FOR PROFESSIONALS &amp; BEYOND</b>   |  |
| 2:00 p.m.  | <b>IN THE BATTLEFIELD, AIRCRAFT CARRIER, AND BUSINESS LEADERSHIP MATTERS</b><br><i>Colonel Timothy Burton, U.S. Marine Corps Retired</i>              |  |
| 2:50 p.m.  | <b>BREAK</b>  |  |
| 3:00 p.m.  | <b>CRITICAL THINKING</b><br><i>Michael Jordan, Belhaven University</i>  |  |
| 4:30 p.m.  | <b>DOOR PRIZES &amp; ADJOURNMENT</b>  |  |



Silver Sponsors



## CLIENTS READY TO EXIT?

Business Sales  
Valuations  
Mergers & Acquisitions



Vince Vavrunek  
Business Broker  
601-421-3344  
vvavrunek@tworld.com





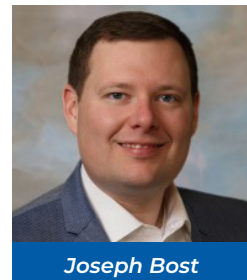
# CHAPTERS

## SOUTHEAST CHAPTER

The MSCPA Southeast Chapter welcomed Joseph Bost, CPA from TMH, PLLC, as the speaker for the 2024 Tax Updates meeting. Held on February 15th, the event took place at the Jackie Dole Sherrill Community Center located in Hattiesburg.

Bost covered pertinent topics, including recent changes in tax laws, potential implications for businesses and individuals, and strategies for optimizing tax planning and compliance.

Thank you to everyone for attending, Joseph Bost for speaking, and to the Chapter Officers Jabe Mills and Jay Babington for making this a successful event.



Joseph Bost

## CENTRAL CHAPTER *Save the Dates!*

### After Tax Season Social

*Network, Unwind, and Meet the Candidates*



Wednesday, May 1, 2024

5:00-7:00 p.m.

Join the Central Chapter for complimentary hors d'oeuvres & drinks.

Sombra Mexican Kitchen  
140 Township Ave #100 • Ridgeland, MS

**FREE!**

There is no cost to attend.

### Lunch & Learn

Thursday, May 2, 2024

**Lunch:** 11:30 a.m. • **Program:** 12:00-1:50 p.m.

**CPE Credit:** 2 • **Cost:** \$30

**New Officers will be elected for the upcoming year and 3 Board of Governors representatives will be elected to serve two-year terms.**

MSCPA Training Center  
306 Southampton Row • Ridgeland, MS

**Registration will open soon!**

*If you would like to volunteer or nominate someone, email [kmoody@ms-cpa.org](mailto:kmoody@ms-cpa.org).*

## Volunteer to Join a Committee

Joining an MSCPA committee offers networking opportunities, valuable experience, and connections within your industry. Committee members collaborate to achieve MSCPA objectives. Chair appointments are currently being made by Chairman-Elect Tom Walker. Put your name forward or nominate someone by **April 30**.

**VOLUNTEER TODAY!**

[www.ms-cpa.org/membership/committees](http://www.ms-cpa.org/membership/committees)  
or [kmoody@ms-cpa.org](mailto:kmoody@ms-cpa.org)





# EAST CENTRAL CHAPTER

## Spring CPE Event

**Tuesday, May 7, 2024 • Northwood Country Club • Meridian, MS**

*All MSCPA members are invited to attend!*

### AGENDA:

12:00 p.m. **LUNCH**

1:00 p.m. **CURRENT FRAUD CASES AND HOW TO AVOID BEING THE NEXT VICTIM**  
Donna Ingram, CPA, CFE, CFF

2:40 p.m. **BREAK**

2:55 p.m. **HOT TOPICS IN FORENSIC, VALUATION, & LITIGATION SERVICES**  
Jim Koerber, CPA, ABV, CFF  
Rob King, CPA, ABV, CFF

4:35 p.m. **ADJOURNMENT**

**COST:** \$125 (includes lunch) • **CPE CREDITS:** 4 General



**SPONSORED BY:**

COFFIN, LAMAR, SIMS & HANNAH  
PRIVATE WEALTH MANAGEMENT GROUP  
*of Wells Fargo Advisors*

Register by May 1 at [www.ms-cpa.org](http://www.ms-cpa.org).

[WWW.WAVERLY-ADVISORS.COM](http://WWW.WAVERLY-ADVISORS.COM)

WEALTH MANAGEMENT  
COMPREHENSIVE FINANCIAL PLANNING  
CORPORATE RETIREMENT PLANS  
INSTITUTIONAL CONSULTING

  
**WAVERLY**  
ADVISORS

Waverly Advisors is a registered investment advisor that specializes in investment and wealth management solutions, offering collaborative investment, tax, estate and financial planning services to a diverse group of high-net-worth individuals, corporate retirement plans and institutional clients.

Waverly Advisors, LLC ("Waverly") is an SEC-registered investment adviser. A copy of Waverly's current written disclosure Brochure and Form CRS (Customer Relationship Summary) discussing our advisory services and fees remains available at <https://waverly-advisors.com/>. Please Note: The scope of the services to be provided depends upon the needs of the client and the terms of the engagement.



# INTERNS & YOUNG PROFESSIONALS LUNCHEON

This year's Interns and Young Professionals Luncheon was held on February 16, 2024, at the MSCPA in Ridgeland with a record of over 90 in attendance! Interns and young professionals were invited from firms and businesses in the metro area to attend. The gathering featured a teambuilding trivia game and insightful presentations from four of MSCPA's Rising Star Award recipients, Shannon Adams, Wil Crawford, Julia Jesuit, and Kimberly Williams, and President/CEO Karen Moody. A special thank you to the YCPA Board for co-hosting such a successful event.

Thank you to the firms and businesses who participated:

- BMSS
- Carr Riggs & Ingram LLC
- FORVIS
- GranthamPoole PLLC
- Harper, Rains, Knight & Company, P.A.
- HORNE
- KPMG
- Matthews, Cutrer & Lindsay, P.A.
- Mississippi Farm Bureau Casualty Insurance Company
- Puckett Machinery
- Tann Brown & Russ Co., CPAs
- Watkins, Ward and Stafford, PLLC







Licensed to Practice in Arkansas, Georgia, Mississippi, and Tennessee. Learn more about our firm at [WWW.BBJ-LAW.COM](http://WWW.BBJ-LAW.COM)



**BARNES, BAILEY  
& JANOUSH, P.A.**

Over 75 years of  
combined experience.

Estate & Trust Planning  
Probate  
Estate & Trust Litigation  
Asset Protection  
Mergers & Acquisitions  
Federal and State Tax Audit and Litigation  
Business Planning and Succession  
Partnership, Corporate and Individual Tax Planning  
Charitable Giving  
Exempt Organizations



Trip Barnes - J.D., LL.M.

Lacey Bailey - J.D., LL.M.

Will Janoush - J.D., LL.M.



**Jackson Office** - 5 River Bend Place, Suite A, Flowood, Mississippi 39232 - Phone: (601) 981-6336  
**Gulfport Office** - 1105 30th Avenue, Ste. 204, Gulfport, Mississippi 39501 - Phone: (228) 868-0197



# Federal Court Holds Corporate Transparency Act (BOI Reporting) UNCONSTITUTIONAL

Judge Liles C. Burke of the U.S. District Court of the Northern District of Alabama recently issued a memorandum opinion and final judgement in *National Small Business United v. Yellen*. The case was filed by the National Small Business Association, and the court ruled the Corporate Transparency Act (which includes the Beneficial Ownership Information (BOI) reporting requirement) unconstitutional, finding that the CTA exceeds the Constitution's limits on Congress' power.

Note that the language from the final judgement specifically relates solely to the plaintiffs in this case (i.e., the National Small Business Association (NSBA) and a specific business owner who is a member of the NSBA).

The U.S. Treasury is likely to appeal the ruling; therefore, the case is likely to continue through the judicial process for an indeterminate amount of time. During that time, small businesses should continue to file the Beneficial Ownership Information (BOI) reports.

The profession, including AICPA, MSCPA, and other state societies, continues to push for suspension of the BOI reporting rule.

To read the full JOA article, visit <https://bit.ly/49PZbBD>.

BOI resources can be found in the AICPA's Beneficial Ownership Information Reporting at <https://bit.ly/3Vomlum>.



**TAX ■ BUSINESS ■ ESTATE PLANNING**

402 Enterprise Drive | Oxford, Mississippi 38655

Phone: (662) 371-4110 | Fax: (662) 380-5220

[www.esapllc.com](http://www.esapllc.com)

S. Gray Edmondson, J.D., LL.M.<sup>1</sup>

Joshua W. Sage, J.D., LL.M.<sup>14</sup>

Charles J. Allen, J.D., LL.M., CPA<sup>1 2 3</sup>

H. Devin Mills, J.D., LL.M., CPA<sup>1</sup>

A. Parker Durham, J.D., LL.M.<sup>1</sup>

<sup>1</sup> Licensed to Practice Law in Mississippi

<sup>2</sup> Licensed to Practice Law in Tennessee

<sup>3</sup> Licensed to Practice Law in Texas

<sup>4</sup> Licensed to Practice in Arkansas



# Corporate Transparency Act/Beneficial Ownership Information Reporting — Coverage Considerations for CPA Firms

CAMICO continues to receive numerous inquiries from policyholders regarding coverage implications of assisting clients with the new beneficial ownership information (“BOI”) reporting under the Corporate Transparency Act (“CTA”) given the overarching concern that CPAs and non-attorney tax professionals helping clients in this arena could be deemed as engaging in the unauthorized practice of law (“UPL”). CAMICO presents this document for reference purposes only to highlight common coverage-related inquiries received from policyholders related to the new beneficial ownership reporting rules under the Corporate Transparency Act.

## COVERAGE IMPLICATIONS

**Question 1. What are the general coverage implications, if any, under CAMICO’s professional liability policy for assisting clients with CTA-related services?**

*Answer 1. The CAMICO policy responds to a great variety of claims due to its broad definition of covered professional services. The use of a broad definition means that as new service areas arise, the policy does not need to be amended to extend coverage to the new services. Each claim is unique, however, and must be reviewed according to its specific allegations and in conjunction with all the terms and conditions of the policy. CAMICO intends that coverage will respond to the typical CTA claim we anticipate receiving, particularly if at the time the services are rendered both the state in which the firm and client reside have not deemed that providing CTA-related services to be the unauthorized practice of law (refer to Question 2 below).*

*However, it is important to note that insurance companies are under strict regulatory guidelines that typically preclude carriers from insuring parties for their criminal acts. As such, professional liability policies, including those for accountants, have an exclusion for any claim based on, or arising from or related to, a criminal act. So, as UPL violations in some states may be treated as criminal matters, any such claims could trigger this exclusion.*

**Question 2. Since no state has yet to provide a definitive statement on whether CTA-related advisory services would be considered the unauthorized practice of law, what happens from a coverage perspective if at a later date our state and/or the state in which the client resides determines that such services are in fact deemed to be the unauthorized practice of law?**

*Answer 2. As noted in Question 1 above, CAMICO intends that coverage will respond to the typical claim we anticipate receiving. Every claim is fact-specific, and the pertinent facts of any claim scenario must be analyzed. As such, each claim would be subject to the policy’s terms and conditions, as well as the legal and/or professional standards of care at the time the services were rendered. Therefore, future changes in the legal and/or professional standards of care for such services would not be a pertinent consideration in determining coverage.*

**Question 3. How does the CAMICO policy respond if there are allegations made against our firm for fraudulent, criminal and/or illegal activity related to CTA services?**

*Answer 3. How the CAMICO policy responds is not unique just to CTA-related services. Insurance companies are under strict regulatory guidelines that typically preclude carriers like CAMICO and others from insuring parties for criminal acts and fraud. As such, professional liability policies, including those for accountants, have exclusions for any claim based on, or arising from or related to, criminal acts or other acts deemed to be fraudulent in nature.*

*Regarding defense costs, CAMICO insureds are entitled to legal defense when there is a potential for indemnity coverage, subject to policy terms and conditions. When covered negligent acts are alleged to have occurred during the performance of professional services, CAMICO will provide for your defense, although CAMICO cannot pay damages on your behalf if you admit to or are found guilty of engaging in criminal or fraudulent acts.*

*If the only allegations against you are uncovered acts, CAMICO will not be able to defend or indemnify you. However, civil complaints that solely allege fraud or criminal activity are uncommon in our decades of defending CPA firms.*

**Question 4. Does CAMICO have additional risk management guidance on the CTA?**

*Answer 4. Yes. CAMICO has risk management guidance available on this topic, including a Frequently Asked Questions document that highlights many of the common inquiries we have received from policyholders. Click Frequently Asked Questions to access the FAQ document.*

*In addition, CAMICO has developed the following templates which are available on the Members-Only Site’s Engagement Letter Resource Center:*

- *Client Notification Template: Corporate Transparency Act/Beneficial Ownership Reporting Requirements*
- *Engagement Letter: Administrative Services — Filing of Initial BOI Report*
- *Engagement Letter: Limited CTA Advisory Services — Filing of Initial BOI Report*
- *Management Representation Letter — Filing of Initial BOI Report*

CAMICO policyholders with questions should contact the Loss Prevention department by email at [lp@camico.com](mailto:lp@camico.com) or call 1.800.652.1772 and ask to speak with a Loss Prevention Specialist. Additional risk management resources are available on CAMICO’s Members-Only Site (<https://www.camico.com>).

© CAMICO. All rights reserved. February 2024

# Experiencing **MARCH MADNESS?**

**Make This Your  
FINAL SEASON!**



**ACCOUNTING  
PRACTICE SALES**  
THE GLOBAL LEADER IN PRACTICE SALES

**DELIVERING RESULTS -  
ONE PRACTICE AT A TIME**

**Lori Newcomer, CPA  
& Tim Price, CPA**

**(888) 553-1040**

**PNgroup@APS.net**

**www.APS.net**

# MSCPA Upcoming Conferences

*Register to Attend MSCPA Conferences Happening in May!*

## Accounting & Auditing Conference

May 14, 2024 • 8:30 a.m. – 4:30 p.m.

*In-person at the MSCPA in Ridgeland or Livestream*

This event will provide the crucial guidance you need to stay in compliance with the many A&A rules affecting your practice, business or clients.

## Business & Industry Management Development Conference

May 15-16, 2024 • 8:30 a.m. – 4:30 p.m.

*In-person at the MSCPA in Ridgeland or Livestream*

This conference is geared toward chief financial officers, controllers and other executives in industry, managers, and partners in public accounting.

## Mississippi Technology Conference

May 20-21, 2024 • 8:30 a.m. – 4:30 p.m.

*Livestream Only*

This conference offers 16 hours of dynamic presentations aimed at boosting your tech productivity.

Renowned speakers from K2 Enterprises tackle real-world challenges in accounting, finance, and business, delivering practical solutions, advanced techniques, and essential skills to keep you ahead in the fast-evolving tech landscape.

[Complete details coming soon! Preregister at www.ms-cpa.org.](http://www.ms-cpa.org)

## Morgan Stanley



L-R: Taylor Davis, Client Service Associate; Jennifer Walley, Financial Advisor; Preston Dowell, Financial Advisor; Melanie Dowell, CRPS®, Financial Advisor; Walker Dowell, Financial Advisor; Sandi Peebles, Client Service Associate; Brandi Carr, Wealth Management Associate

### The Dowell Group at Morgan Stanley

The Dowell Group is a wealth management team with a long history of working with successful professionals, business leaders, wealthy families and institutions. With more than \$1.9 billion in Assets Under Management,\* we are proud of the personalized, needs-based service we provide each client.

1018 Highland Colony Parkway, Suite 105, Ridgeland, MS 39157  
**601-790-3293 | 800-321-6426**  
[advisor.morganstanley.com/the-dowell-group](http://advisor.morganstanley.com/the-dowell-group)

\* As of June 30, 2023. Includes \$293 million not in custody at Morgan Stanley.

© 2023 Morgan Stanley Smith Barney LLC. Member SIPC.

CRC 6047712 10/23 CS 895245-3868290 11/23



## 2024 CPE At-A-Glance

DATE	DAY	NEW	COURSE TITLE	LOCATION	LS	CPE HRS	CATEGORY	MEM	NON MEM	AICPA DISCOUNT
Jan 17	W	New	Livestream Only: Hot Tax Tips with Art Auerbach	Online	◀	2	Tax	79	119	
Feb 06	T		Livestream Only: Beneficial Ownership Info. Reporting Under the Corp. Transp. Act	Online	◀	2	Tax	39	39	
Feb 15	Th	New	Livestream Only: Hot Tax Tips with Art Auerbach	Online	◀	2	Tax	79	119	
Mar 05	T		Livestream Only: What's New in Excel	Online	◀	2	Gen	79	119	
Mar 12	T	New	Livestream Only: Internal Control Changes for Telecommuting Workers	Online	◀	2	Gen	79	119	
Mar 19	T	New	Livestream Only: How Business Technology Will Evolve	Online	◀	2	Gen	79	119	
Mar 26	T		Livestream Only: If You Only Knew What Microsoft Word Could Do	Online	◀	2	Gen	79	119	
<b>Apr 24</b>	<b>W</b>		<b>Young CPA Leadership Conference</b>	<b>MSCPA</b>	◀	<b>8</b>	<b>Gen</b>	<b>150</b>	<b>150</b>	
May 01	W	New	Livestream Only: Hot Topics: Management of Accounting Practice/Firm Admin.	Online	◀	1	Gen	39	39	
May 07	T		Livestream Only: Hot Tax Tips with Art Auerbach	Online	◀	2	Tax	79	119	
<b>May 09</b>	<b>Th</b>		<b>Committee Day</b>	<b>MSCPA</b>						
May 13	M		Mississippi Sales & Use Tax	MSCPA	◀	4	Tax	160	200	
May 13	M		Ethics & Professional Conduct for CPAs	MSCPA	◀	4	Ethics/Rules	160	200	
<b>May 14</b>	<b>T</b>		<b>Accounting &amp; Auditing Conference</b>	<b>MSCPA</b>	◀	<b>8</b>	<b>A&amp;A</b>	<b>225</b>	<b>300</b>	
<b>May 15-16</b>	<b>W-Th</b>		<b>Business &amp; Industry: Management Development Conference</b>	<b>MSCPA</b>	◀	<b>16</b>	<b>Gen</b>	<b>345</b>	<b>465</b>	
<b>May 20-21</b>	<b>M-T</b>		<b>Livestream Only: Mississippi Technology Conference</b>	<b>Online</b>	◀	<b>16</b>	<b>Gen</b>	<b>490</b>	<b>610</b>	
May 22	W		The Best Individual Income Tax Update Course by Surgent	MSCPA	◀	8	Tax	285	355	
May 23	Th		Surgent's Handbook for Mastering Basis, Distributions, & Loss Limitation Issues	MSCPA	◀	8	Tax	285	355	
May 24	F		Securing a Comfortable Retirement in the Age of Spending	MSCPA	◀	8	Tax	285	355	
May 28	T		A Complete Guide to the Yellow Book	MSCPA	◀	8	A&A/YB	285	355	
May 29	W		Advanced Audits of 401(k) Plans: Best Practices & Current Developments	MSCPA	◀	8	A&A	285	355	
May 30	Th		Construction Contractors: Critical Accounting, Auditing, & Tax Issues	MSCPA	◀	8	A&A/Tax	285	355	
May 31	F	New	Advanced CFO & Controller Skills	MSCPA	◀	8	Gen	285	355	
Jun 03	M		Financial Statement Disclosures: A Guide for Small & Medium-Sized Businesses	MSCPA	◀	4	A&A	160	200	
Jun 03	M	New	Preparing & Reviewing Client Prep. Fin. Statements & Gen. Attest Engagements	MSCPA	◀	4	A&A	160	200	
Jun 04	T	New	Auditing Complex Management Estimates	MSCPA	◀	4	A&A	160	200	
Jun 04	T	New	Performing Effective & Efficient Audit Sampling & Analytical Procedures	MSCPA	◀	4	A&A	160	200	
Jun 05	W	New	Limited Liability Companies: Losses, Liquidations, Terminations, Cont., & Sales	MSCPA	◀	4	Tax	160	200	
Jun 05	W		Surgent's Federal Tax Update	MSCPA	◀	4	Tax	160	200	
Jun 06	Th		Buying & Selling a Business: Tax & Structuring Overview	MSCPA	◀	4	Tax	160	200	
Jun 06	Th		IRS Tax Examinations & Hot Issues	MSCPA	◀	4	Tax	160	200	
Jun 07	F		Ethics, Rules, & Regulations	MSCPA	◀	4	Ethics/Rules	160	200	
Jun 07	F		Taxation of Partnership Distributions & Sales of Partnership Interests	MSCPA	◀	4	Tax	160	200	
Jun 10	M		Compilations, Reviews, & Prep.: Engagement Performance & Annual Update	MSCPA	◀	8	A&A	285	355	
Jun 11	T	New	Overview of All Nonprofit Tax Return Forms (990, 990-T, 990-PF, 8940, & 4720)	MSCPA	◀	8	Tax	285	355	
Jun 12	W	New	Nonprofit Tax Update for 2024	MSCPA	◀	8	Tax	285	355	
Jun 13	Th	New	Single Auditing Made Simple	MSCPA	◀	8	A&A/YB	285	355	
Jun 14	F		Winning the Fraud Battle in the Digital Age: Prevention & Detection	MSCPA	◀	8	A&A	285	355	
Jun 17	M		Livestream Only: Understanding & Creating an Internal Control System	Online	◀	8	A&A	285	355	
Jun 18	T		Livestream Only: You Don't Know What You Don't Know About Microsoft® Excel®	Online	◀	8	Gen	285	355	
Jun 19	W	New	Livestream Only: How AI is Automating Internal Control	Online	◀	4	A&A	160	200	
Jun 19	W	New	Livestream Only: Protecting Digital Data – More Important Now Than Ever Before	Online	◀	4	A&A	160	200	
Jun 20	Th	New	Livestream Only: Partnership & LLC Core Tax Issues From Form. Through Liquid.	Online	◀	8	Tax	285	355	
Jun 21	F		Livestream Only: Surgent's Comp. Guide to Tax Dep., Expensing, & Prop. Trans.	Online	◀	8	Tax	285	355	
Jun 24	M		The Strategic CFO: Big Picture Skills	MSCPA	◀	8	A&A/Gen	285	355	

## 2024 CPE At-A-Glance *continued*

DATE	DAY	NEW	COURSE TITLE	LOCATION	LS	CPE HRS	CATEGORY	MEM	NON MEM	AICPA DISCOUNT
Jun 25	T	New	Are Employees Important Enough to Drive Your Strategy	MSCPA	◀	4	Gen	160	200	
Jun 25	T	New	Building a Better Understanding of You, Your Team & of Mega Trends Today	MSCPA	◀	4	Gen	160	200	
Jun 26	W		This Year's Best Income Tax, Estate Tax, & Financial-Planning Ideas	MSCPA	◀	8	Tax	285	355	
Jun 27	Th		Ethics & Professional Conduct for CPAs	MSCPA	◀	4	Ethics/Rules	160	200	
Jun 27	Th	New	Section 199A: Schedule K-1 Reporting by Relevant Pass-Through Entities	MSCPA	◀	4	Tax	160	200	
Jun 28	F		Social Security & Medicare: Planning for You & Your Clients	MSCPA	◀	8	Tax	285	355	
Jul 16	T		Livestream Only: Hot Tax Tips with Art Auerbach	Online	◀	2	Tax	79	119	
Jul 16	T		Livestream Only: K2's Microsoft 365/Office 365 - All the things You Need to Know	Online	◀	8	Gen	285	355	
Jul 17	W		Livestream Only: K2's Small Bus. Internal Controls, Security, & Fraud Prev. & Det.	Online	◀	8	A&A	285	355	
Jul 18	Th		Livestream Only: K2's Excel Charting & Visualizations	Online	◀	4	Gen	160	200	
Jul 18	Th		Livestream Only: K2's Best Word, Outlook, & PowerPoint Features	Online	◀	4	Gen	160	200	
Jul 30	T		Livestream Only: K2's An Accountant's Guide To Blockchain & Cryptocurrency	Online	◀	4	Gen	160	200	
Jul 30	T		Livestream Only: K2's Artificial Intelligence For Accounting & Financial Professional	Online	◀	4	Gen	160	200	
Jul 31	W		Livestream Only: K2's Advanced QuickBooks Tips & Techniques	Online	◀	4	A&A	160	200	
Jul 31	W		Livestream Only: K2's Case Studies In Fraud & Technology Controls	Online	◀	4	A&A	160	200	
Aug 07	W	New	Livestream Only: Hot Topics: Management of Accounting Practice/Firm Admin.	Online	◀	1	Gen	39	39	
Aug 14	W		Livestream Only: Hot Tax Tips with Art Auerbach	Online	◀	2	Tax	79	119	
Aug 15-16	Th-F		<b>Governmental Accounting &amp; Auditing Conference</b>	MSCPA	◀	16	A&A/YB	295	395	
Aug 17-24	Sa-Sa	New	CPE at Sea	Cruise		20	A&A/Ethics/Gen/PD	950	1050	
Aug 20	T		<b>Agriculture &amp; Farm Activities Conference</b>	MSCPA	◀	8	Gen	215	215	
Aug 22	Th		<b>Banking &amp; Finance Conference</b>	MSCPA	◀	8	Gen	200	275	
Sep 19	Th		<b>Health Care Services Conference</b>	MSCPA	◀	8	Gen	215	215	
Sep 24	T		Ethics & Professional Conduct for CPAs	MSCPA	◀	4	Ethics/Rules	160	200	
Sep 24	T		Fraud: Sign, Sign, Everywhere a Sign	MSCPA	◀	4	A&A	160	200	
Sep 26	Th		<b>Not-for-Profit Conference</b>	MSCPA	◀	8	Gen	125	125	
Sep 30	M		Tax Planning for Small Business	MSCPA	◀	4	Tax	160	200	
Sep 30	M		Taxation of Property Transactions	MSCPA	◀	4	Tax	160	200	
Oct 01	T		Multistate Income Tax	MSCPA	◀	8	Tax	285	355	30
Oct 23	W		<b>Industry Conference</b>	MSCPA	◀	8	Gen	200	275	
Oct 28	M		Individual Tax Fundamentals	MSCPA	◀	8	Tax	285	355	30
Oct 29	T		Intermediate Individual Taxation	MSCPA	◀	8	Tax	285	355	30
Oct 30	W		S Corporations: Key Issues, Compliance, & Tax Strategies	MSCPA	◀	8	Tax	285	355	30
Nov 01	F		<b>Accounting Education Conference</b>	MSCPA	◀	8	Gen	100	100	
Nov 06	W	New	Livestream Only: Hot Topics: Management of Accounting Practice/Firm Admin.	Online	◀	1	Gen	39	39	
Nov 13	W		Livestream Only: Hot Tax Topics with Art Auerbach	Online	◀	2	Tax	79	119	
Nov 14	Th	New	Blockchain: Current Applications of Importance for CPA's	MSCPA	◀	4	Gen	160	200	
Nov 14	Th	New	Cryptocurrency Insight: Evolution, Impacts, & Future Adoption	MSCPA	◀	4	Gen	160	200	
Nov 15	F	New	A CPA Primer on Data Analytics with Practical Examples	MSCPA	◀	4	A&A	160	200	
Nov 15	F	New	The Future is Now: AI, Machine Learning & Natural Language Processing	MSCPA	◀	4	Gen	160	200	
Nov 21	Th		<b>Business Valuation &amp; Litigation Services Conference</b>	MSCPA	◀	8	Gen	200	275	
Dec 02	M		Four Tiers of Loss Limitations: A Guide to the Rules for Pass-Through Entities	MSCPA	◀	4	Tax	160	200	
Dec 02	M		Ethics, Rules, & Regulations	MSCPA	◀	4	Ethics/Rules	160	200	
Dec 03	T		The Complete Guide to Payroll Taxes & 1099 Issues	MSCPA	◀	8	Tax	285	355	
Dec 05	Th		AICPA's Annual Federal Tax Update	MSCPA	◀	8	Tax	285	355	30
Dec 11	W		Livestream Only: Hot Tax Topics with Art Auerbach	Online	◀	2	Tax	79	119	
Dec 16-17	M-T		<b>Mississippi Tax Institute</b>	Sheraton	◀	16	Tax	400	400	



Mississippi Society of  
Certified Public Accountants  
and its Education Foundation  
306 Southampton Row  
Ridgeland, MS 39157

## CLASSIFIEDS

### SELLING YOUR ACCOUNTING FIRM IS COMPLEX.

Accounting Biz Brokers can make it simple. We understand every practice is different. That is why we offer a personalized approach to selling and we respect your need for confidentiality during the process. We work hard to bring you the win-win deal you are looking for! With over 28 years combined experience, our brokers know your market.

#### PRACTICES FOR SALE:

- Western Knoxville, TN Area - Gross \$430k (New)
- Jonesboro Area (NE AR) - Gross \$775k
- North MS/Metro Memphis - Gross \$1.25M - SOLD
- Rankin County, MS - Gross \$518k - SOLD
- East Memphis Suburb - Gross \$950k - SOLD
- East Memphis Area - Gross \$520k - SOLD
- Knoxville, TN - Gross \$600k - SOLD
- Memphis, TN - Gross \$708k - SOLD
- Bartlett, TN - Gross \$550k - SOLD
- Chattanooga, TN Area CPA - Gross \$635k - SOLD
- SE Nashville Suburb - Gross \$336k - SOLD
- NE MS Tax/Bookkeeping - Gross \$850k - SOLD

Contact Kathy Brents, CPA CBI today for a free no-obligation consultation, 501-514-4928 or visit our website, [www.AccountingBizBrokers.com](http://www.AccountingBizBrokers.com).



**TAX MANAGER:** Work for HORNE as a Tax Manager! Are you a seasoned tax professional looking to take on a leadership role? Check out this opportunity to manage HORNE Partnership returns and individual partner returns. Scan the QR code to apply.



**SENIOR MANAGER OF FINANCE:** Join our team at HORNE as a Senior Manager of Finance! If you're ready to lead & excel in financial management, apply now. Build client relationships, manage project accounting, & thrive on our team. Scan the QR code to apply.



**YOUR PRACTICE WANTED:** Thinking about selling your practice? Accounting Practice Sales delivers results, bringing you the best price, optimal terms, and a buyer who represents an ideal fit for your clientele. Contact us today for a confidential discussion.

#### PRACTICES FOR SALE:

- Pascagoula area Enrolled Agent grossing \$185K \*Available\*
- Tuscaloosa, AL CPA grossing \$175K \*Available\*
- Montgomery, AL area CPA grossing \$200K \*Available\*
- Eastern Memphis suburb CPA grossing \$545K \*Sold\*
- South of Knoxville, TN CPA grossing \$425K \*Available\*
- Dyersburg, TN area CPA grossing \$320K \*Available\*
- Upper Cumberland, TN CPA grossing \$960K \*New\*

For more info on any of these listings or to sell your practice, contact Lori Newcomer, CPA and Tim Price, CPA at (888) 553-1040 or [PNgroup@APS.net](mailto:PNgroup@APS.net), or visit [www.APS.net](http://www.APS.net).



**FULL-TIME CPA:** GranthamPoole PLLC, one of Mississippi's largest accounting firms with offices in Ridgeland, Oxford & Hattiesburg offers advisory and consulting services in addition to traditional audit, accounting, and tax compliance to individuals and organizations across the southeast. We are seeking an experienced accountant or CPA for our Hattiesburg office. The full-time position requires a bachelor's degree in accounting, and active CPA license, and 2 to 4 years' of experience working in tax. Our competitive benefits package includes 100% employer-paid health insurance and term life insurance, a 401k plan with an employer contribution, the opportunity for a hybrid work schedule after initial trial period, and ongoing opportunities for personal and professional growth and development. If interested in applying, please send your resume and cover letter to [anna.jones@granthampoole.com](mailto:anna.jones@granthampoole.com).