

## IN MEMORIAM

RILEY M. KELLEY, CPA  
Santa Fe, NM  
Died September 20, 2020

# CPA Day(s) of Service

## Making a Difference While Keeping the Distance

**October 26, 2020 - November 6, 2020**

Even though COVID-19 continues to keep us apart, you will still have the opportunity to unite with CPAs, co-workers and accounting students for the MSCPAs annual CPA Day of Service to make a positive impact in your local community. Unlike previous years, we have expanded our day of giving back to a two week-long event. Participate individually or as a team and pick a date that works best for you. Then choose from one of our suggested chapter area ideas or select your own opportunity – any activity that benefits your community counts. While the pandemic may restrict the ways in which we give back, the call to support those in need has never been stronger. We hope you'll join us!

### Registration open through Nov. 6

Register as an individual or team anytime between now and Nov. 6. **The registration link can be found on the MSCPAs homepage ([www.ms-cpa.org](http://www.ms-cpa.org)).** Registration is crucial to tracking data for the event impact report, volunteer participant names and employers, and the individual and team who will be recognized.

### How you can get involved

Anything that benefits your community counts. You can sign up to donate to a charity drive or for charity service in your chapter area, or plan an activity of your own. Visit our sign up link at [www.ms-cpa.org](http://www.ms-cpa.org) to find something in your part of the state.

### Who can participate

MSCPA members, co-workers and accounting students. (Nonmembers may participate on a team with an MSCPAs member.) It's all for a good cause.

### Share on social media #MSCPAserve2020

Take pictures and videos of volunteer activities and tag @MSSocietyofCPAs on Facebook, Instagram and Twitter. Use the CPA Day of Service hashtag on social media, #MSCPAserve2020.

### Send us your pics

Email your photos and videos to [jtruhett@ms-cpa.org](mailto:jtruhett@ms-cpa.org) so we can share the great things you are doing to serve your communities.

**Visit [www.ms-cpa.org](http://www.ms-cpa.org) to sign up**

## A New Internet Domain for the Accounting Profession: .cpa

By Erik Asgeirsson, President and CEO of CPA.com

This past year has further emphasized the importance of thinking strategically about your online presence, and it's clear this will become even more critical in the future as digital inevitably becomes the dominant business channel.

The AICPA and CPA.com have long recognized this trend and it's the reason why we were compelled to secure .cpa, the new restricted Internet domain, on behalf of the profession. .CPA is what's known as a top-level domain, which refers to the letters to the right of the dot on a website URL or email address. The most common of these are .com, .org, .edu and the like.

Restricted or protected domains such as .cpa are part of the next, more secure, generation of the Internet. Internet crime is rising, according to the latest FBI statistics, and many instances of phishing or other fraud are tied to look-alike or spoofed domain addresses. To combat this,

the use of restricted domains has grown dramatically in recent years as businesses and organizations seek to promote visibility and authenticity in their digital operations. (You may have noticed, for example, such recent restricted domains as .bank and .pharmacy.)

Only licensed CPA firms and – starting next year – individually licensed CPAs can sign up for .cpa. The new restricted domain offers several advantages:

- It allows better, more focused branding
  - It provides better security and resistance to Internet fraud
  - It promotes greater trust in firms' online interactions with clients and the public
  - It demonstrates that firms are progressive and professional in the digital sphere
- .CPA is currently in its initial rollout

phase, which is designed to permit all firms to claim their existing online branding under the new domain. This early application phase ends Oct. 31, after which the remaining domain names can be applied for by licensed firms on a rolling basis. Individually licensed CPAs can apply for their preferred names starting in January 2021, when general availability begins.

If you have additional questions, we have a wealth of resources at [domains.cpa](http://domains.cpa), including a white paper, FAQs and sign-up information for the new service. We live in a digital age, and CPAs can improve the trust and security in their online calling cards with this new restricted domain. **Be sure to reserve your .cpa domain name before the Early Application phase expires on Oct. 31.**



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*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

DANIEL M. ARMINIO JR.  
*Ocean Springs*  
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ALEXANDRIA G. CARROLL  
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KATHRYN E. WHITMAN  
*Ridgeland*  
Harper, Rains, Knight & Company

## MSCPA Room Rates for June 23-27, 2021 Convention at Sandestin Released

This year will mark the 36th consecutive year for our Annual Convention and Business Meeting to be held at Sandestin Golf and Beach Resort in Destin, Florida. We've added an additional day of CPE with classes beginning on Wednesday, June 23. MSCPA has reserved

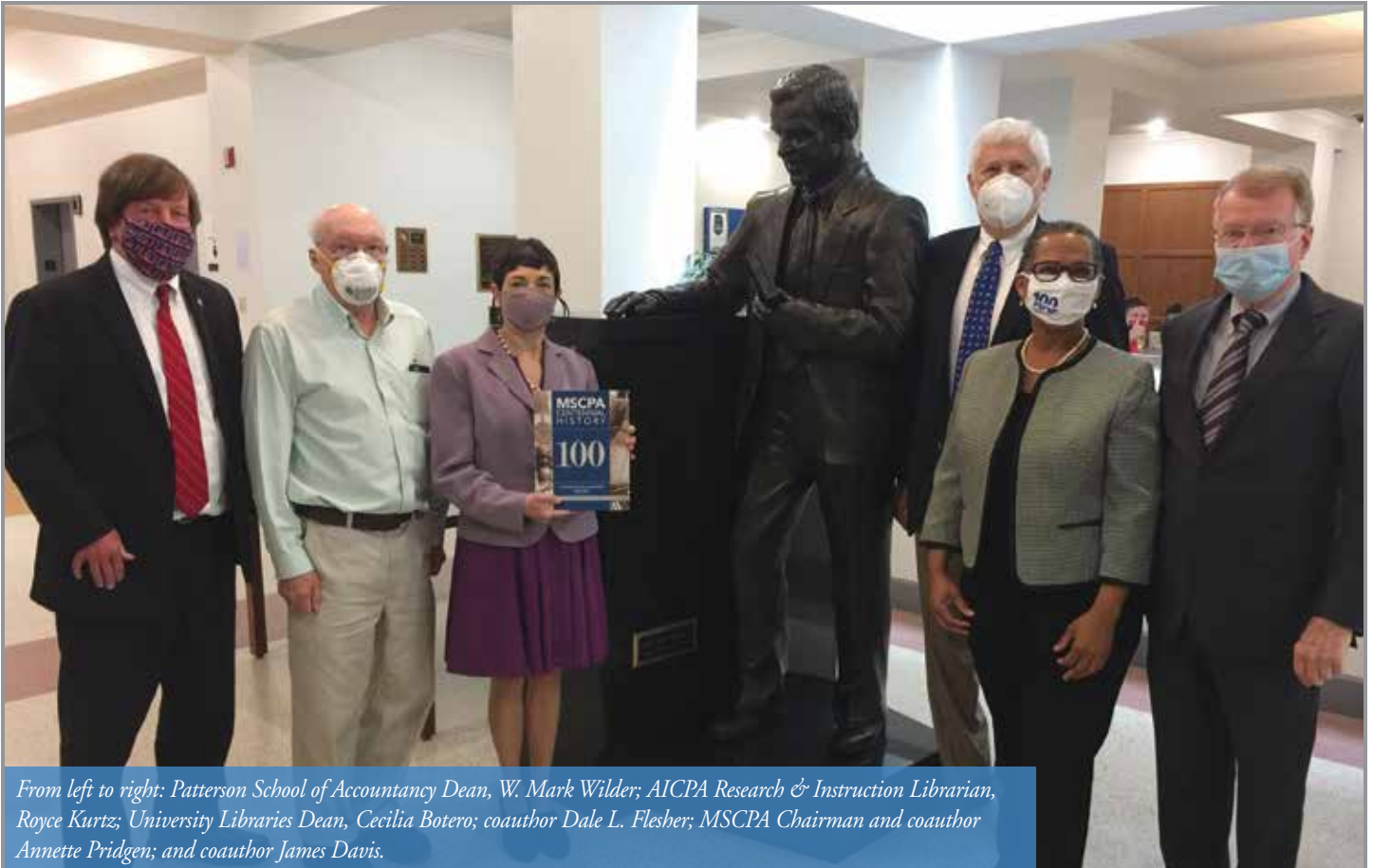
a block of rooms at the Resort and asks that you book your accommodations directly with Sandestin using our group code 24119C. Per our contract with Sandestin, we earn complimentary rooms based on attendance if we meet our minimum percentage for the block. These rooms help defray the costs of housing the MSCPA staff and our speakers. Even with rising meeting costs we continue to strive to hold a quality family oriented convention without

passing the costs to our members. The resort fees you pay when booking directly with Sandestin are lower than the owner fees and service fees on VRBO and other owner rental sites. Sandestin has room rates starting at \$185. Please help the Society meet our goals! Your cut-off date for reservations is May 23, 2021, after which rooms will be sold on a space available basis. There are a limited number of each accommodation type in our room block. Book early to get the room you want!

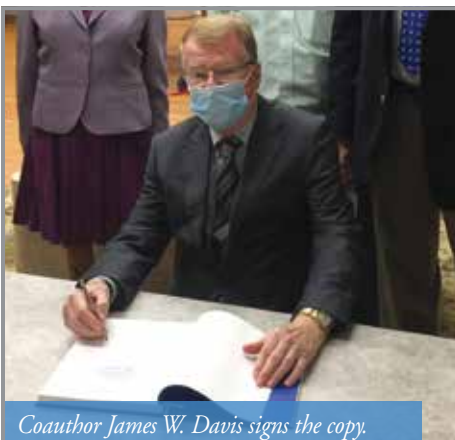
Accommodation	2021 Daily Rate	2021 Weekly Rate
Beachside Studio*	\$320.00	\$2,016.00
Beachside 1 Bdrm*	\$375.00	\$2,363.00
Beachside 2 Bdrm*	\$510.00	\$3,213.00
Beachside 3 Bdrm*	\$635.00	\$4,001.00
Westwinds 1 Bdrm*	\$390.00	\$2,457.00
Westwinds 2 Bdrm*	\$540.00	\$3,402.00
Westwinds 3 Bdrm*	\$655.00	\$4,127.00
Southside 2 Bdrm	\$345.00	\$2,174.00
Southside 3 Bdrm	\$440.00	\$2,772.00
Lakeside 2 Bdrm	\$310.00	\$1,953.00
Lakeside 3 Bdrm	\$400.00	\$2,520.00
Beachwalk 2 Bdrm	\$325.00	\$2,048.00
Beachwalk 3 Bdrm	\$415.00	\$2,615.00
Bayside 2 Bdrm	\$280.00	\$1,764.00
Bayside at Sandestin-Guest Room	\$185.00	\$1,166.00
Bayside at Sandestin-1 Bdrm Suite	\$230.00	\$1,449.00
Village Studio	\$225.00	\$1,418.00
Village 1 Bdrm	\$250.00	\$1,575.00
Village 2 Bdrm	\$360.00	\$2,268.00
Village 3 Bdrm	\$450.00	\$2,835.00
Grand Complex Studio	\$235.00	\$1,481.00
Grand Complex 1 Bdrm	\$260.00	\$1,638.00
Grand Complex 2 Bdrm	\$375.00	\$2,363.00
Grand Complex 3 Bdrm	\$475.00	\$2,993.00
Luau 1 Bdrm	\$250.00	\$1,575.00
Luau 2 Bdrm*	\$360.00	\$2,268.00
Luau 3 Bdrm*	\$445.00	\$2,804.00

# Authors Present Book to AICPA Library at Ole Miss

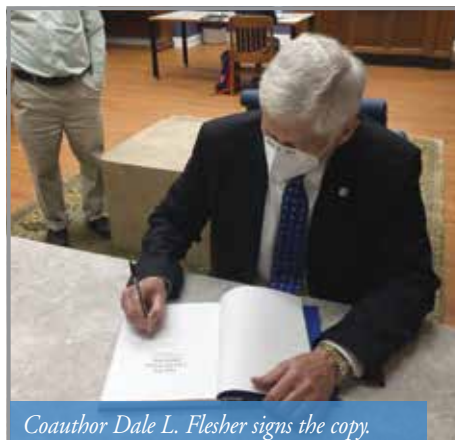
MSCPA Chairman Annette K. Pridgen, along with her coauthors Dale L. Flesher and James W. Davis, presented a copy of the MSCPA Centennial History to the AICPA Library at Ole Miss. Accepting on behalf of the University were Patterson School of Accountancy Dean, W. Mark Wilder, University Libraries Dean, Cecilia Botero, and AICPA Research & Instruction Librarian, Royce Kurtz. The University of Mississippi has the largest accountancy library in the world, with the largest part housed in the J.D. Williams Library under the heading of the "National Library of the Accounting Profession." Looking on with approval is the bronze statue of E. H. "Pat" Patterson, a 1955 Ole Miss Accountancy graduate and CPA from Amory who was a benefactor to both the School of Accountancy which now bears his name, and the Library.



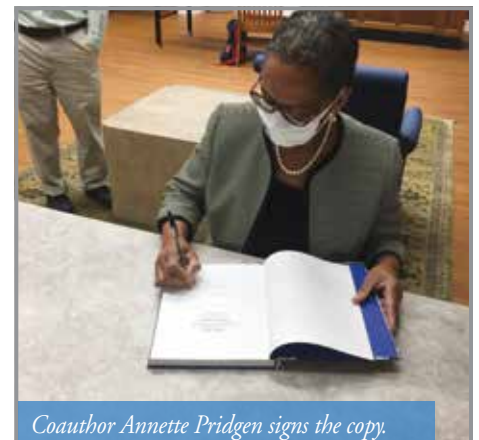
*From left to right: Patterson School of Accountancy Dean, W. Mark Wilder; AICPA Research & Instruction Librarian, Royce Kurtz; University Libraries Dean, Cecilia Botero; coauthor Dale L. Flesher; MSCPA Chairman and coauthor Annette Pridgen; and coauthor James Davis.*



*Coauthor James W. Davis signs the copy.*



*Coauthor Dale L. Flesher signs the copy.*



*Coauthor Annette Pridgen signs the copy.*



# Member News

## Butler and Edwards Honored as Mississippi College School of Business Alumni of the Year



MC leaders announced **Tommy Butler** and **Ted Edwards** will be honored as the School of Business Alumni of the Year for 2020.

MC School of Business Dean Marcelo Eduardo is thrilled to honor both men for many years of significant achievements for the CPAs.



"We are so proud to recognize the significant accomplishments of both Ted and Tommy," Eduardo said. "They are

and have been pillars of the accounting community in the state. Moreover, they are so representative of the quality of our accounting graduates over the years."

Recently retiring, **Tommy Butler** joined HORNE LLP in 1998 and served as a franchise partner. His expertise includes assurance, general accounting along with tax and management advisory services for restaurants as well as retail/wholesale companies. He has more than 40 years of experience in public accounting. He worked at the firm's Ridgeland office. Tommy is a member of the MC School of Business Advisory Board. Involved in the metro Jackson community, Butler has served as a Mississippi Economic

Council member. He's also served on the Greater Jackson Chamber Partnership Board, and is active with the Mississippi Juvenile Diabetes Research Foundation. Tommy earned his bachelor of business administration degree in accounting at MC.

**Ted Edwards** enrolled at Mississippi College in 1976 to play NCAA Division II baseball for the Choctaws after graduating high school in King George County, Virginia. He excelled off the diamond as an accounting major and graduated in December 1980 with a stellar 3.85 GPA. Ted married MC classmate, the former Lisa Hall of Clinton, and the couple settled in Mississippi. Ted began his public accounting career in January 1981. In 1991, Edwards became a partner in the firm now known as Haddox Reid Eubank Betts PLLC. In 2002, he became a partner in charge of the firm's Tax Group. His experience includes compliance, research and planning for individuals, corporations, non-profit entities, estates and trusts. Edwards serves on the MC School of Business Advisory Board and as an officer with the Clinton Community Development Foundation.

Retired Mississippi College accounting professors Jackie Jones and Sandra Parks are delighted about the well-deserved honors for their former students. Both achieved remarkable success during careers that began in the 1980s.

Along the way, the two Mississippians showed "exceptional leadership" as CPAs, Dean Eduardo said.

## Castilla Elected to Madison County Business League & Foundation Board of Directors



Butler Snow attorney **Alveno N. Castilla** has been elected to the board of directors of the Madison County Business League & Foundation for a four-year term.

The Madison County Business League & Foundation was created in 2008 by the Madison County Economic Development Authority (MCEDA) and the Madison County Board of Supervisors as a 501(c)(6) nonpartisan economic development support organization. The mission of the Madison County Business League & Foundation is to bring together, under one organization, the voice of numerous entities in order to establish a clear and concise message for the future. This organization, which is comprised of elected, appointed, business and individual leaders of Madison County, will enable all partners in business and economic development to participate collectively in bringing together the overall vision for Madison County.

Castilla is a member of Butler Snow's Business Services practice group and primarily focuses his practice on federal, state and local taxation matters, including tax planning as well as handling contested matters with the IRS and the Mississippi Department of Revenue. He also handles a variety of corporate, transactional and financing matters and generally serves as a trusted tax and business advisor. Castilla is also a licensed CPA in Mississippi and Tennessee.

Castilla is a member of the American, Mississippi and Capital Area Bar Associations. He has been recognized by *Best Lawyers in America*® since 2001 for corporate law, litigation and controversy, tax law and was named Lawyer of the Year in Jackson for Litigation and Controversy – Tax in 2013 and 2019. Castilla has also been recognized by *Super Lawyers*® as a Mid-South Super Lawyer for tax since 2006 and is AV-Preeminent rated by *Martindale-Hubbell*®. He received his undergraduate degree and MBA from Millsaps College and his Juris Doctor from the University of Virginia School of Law.

## Cummins Announced as MSU Alumni Association Incoming Leaders



The Mississippi State University Alumni Association welcomes a slate of new and returning directors for its national board. These individuals began terms July 1, representing the university's more than 149,000 living alumni and the 104 chapters and clubs of the association.

**Nathan Cummins** of Clinton will serve as Mississippi Central 3 Region Director. He is active with the Richard C. Adkerson School of Accountancy, the Warren County Alumni Chapter, and established the Cummins Family Endowed Scholarship at MSU benefiting accounting students. He earned a Bachelor of Accountancy in 2002 and a Master of Taxation in 2003.

## Harper, Rains, Knight & Company, P.A. Announces New Directors

*Harper, Rains, Knight & Company, P.A. is pleased to announce the additions of Joseph Crisler Fletcher, Jr., CPA, CGFM; Kimberly D. Strong, CPA, CFE; and Harrell Edwin Holloway III, CPA as directors and shareholders of the firm.*

### **Joseph “Joey” Crisler Fletcher, Jr., CPA, CGFM**



*Fletcher, Jr.*

A native of Sardis, Mississippi, Mr. Fletcher graduated with a Bachelor of Accountancy and a Master of Accountancy from the University of Mississippi. Mr. Fletcher's primary focus will be to

continue servicing clients in the firm's audit and consulting department, specializing in both commercial and Federal audit and consulting engagements. Mr. Fletcher has earned the designation of Certified Government Financial Manager (CGFM). He is a member of the American Institute of Certified Public Accountants, the Mississippi Society of Certified Public Accountant, the Association of Government Accountants and the American Society of Military Comptrollers. Mr. Fletcher currently resides in Madison, Mississippi.

**Kimberly “Kim” D. Strong, CPA, CFE** – A native of Jackson, Mississippi, Ms.



*Strong*

Strong graduated with a Bachelor of Professional Accountancy and a Master of Professional Accountancy from Mississippi State University. Ms. Strong's primary focus will be to

continue servicing clients in the firm's audit and consulting department, specializing in commercial and statutory audit and consulting engagements with extensive experience in financial examinations of domestic insurance companies. Ms. Strong is a licensed Certified Financial Examiner (CFE). She is a member of the American Institute of Certified Public Accountants, the Mississippi Society of Certified Public Accountant, the Society of Financial Examiners, and the Mississippi Association of Self-Insurers. Ms. Strong currently resides in Madison, Mississippi.

**Harrell “Hank” Edwin Holloway III, CPA** – A native of McComb, Mississippi, Mr. Holloway graduated with a Bachelor of



*Holloway III*

Science in Business Administration from Mississippi College and a Master of Taxation from the University of Mississippi. Mr. Holloway's primary focus will be to continue servicing

clients in the firm's tax department, specializing in tax preparation and consulting services for individual, fiduciary, corporate and tax-exempt clients in a variety of industries. He is a member of the American Institute of Certified Public Accountants, the Mississippi Society of Certified Public Accountant, the Central Chapter of Certified Public Accountants, the Estate Planning Council of Mississippi and the Council of Petroleum Accountants Society. Mr. Holloway serves as a board member for the United Way of the Capital Area and the Velma Jackson High School Foundation. He attends Fondren Church.

## Nominate a Member for MSCPA Officer

The MSCPA Nominations Committee is seeking nominations from the membership for the 2021-2022 candidate slate. Members will elect a Vice-Chairman/Chair-Elect, Treasurer, Secretary and an At-Large Member to the Board of Governors at the 2021 MSCPA Annual Meeting.

### **Nominations should be submitted by December 4.**

You are invited to send names of suggested candidates to Donna Bruce, Nominations Committee Chairman, at [dbruce@bkdc.com](mailto:dbruce@bkdc.com) by December 4.

### **Bylaws Changes Regarding Officer Nominations and Election Process are Now in Effect**

The membership voted and approved the Bylaws changes at the 2019 annual meeting as approved by the Board of Governors and recommended by the Long Range Planning Committee regarding the officer nominations and election

process. The highlights of the changes include moving from a two candidate ballot to a single candidate, extending the time frame for the membership to submit candidate recommendations to the nominating committee, expanding the nominating committee, and removing floor nominations at the annual meeting. The Bylaws resolution can be found on the MSCPA website on the Policies and Bylaws web page.

### **Qualifications for Candidacy**

In order to support the Bylaws changes, Nominating Committee Policies were also approved. These are to provide guidelines for the committee to ensure the most comprehensive consideration process under the single candidate process.

The qualifications of each candidate shall be considered by the Nominating Committee. While neither the MSCPA Bylaws for the Nominating Committee

Policies call for a specific minimum qualification for each position, the Nominating Committee will provide an increased level of consideration to those candidates with the following history of Society involvement:

- Previous service as Secretary or Treasurer of the Board of Directors
- Previous Board of Directors service in a non-officer capacity
- Committee Chairman or Committee Millennial Chairman
- Positions held as a Young CPA Network officer or on the Young CPA Network Board of Directors
- Positions held within Chapter(s)
- Committee membership
- Other involvement or service to the Society

All decisions of the Nominating Committee shall be settled by majority vote, in accordance with the MSCPA Bylaws.



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**MSCPA MEMBERS CAN VISIT:**  
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# Meet Our Members

## *Legacy Spotlights*

### **Bobbie Daniels, Ph.D., CPA**



Dr. Daniels earned her master's in professional accountancy & Ph.D. in accounting from Jackson State University. In 2005, after completing her Ph.D., she joined the faculty at JSU

as an assistant professor. She received her undergraduate degree in finance from Mississippi State University.

In July 2009, she was honored for her contributions to research in accounting by receiving the North American Accounting Society Distinguished Paper Award. In April 2012, she was awarded the Faculty Excellence Award for the College of Business Department of Accounting. She also was a KPMG doctoral scholar from 2001-2004 and AICPA scholar from 2001-2003. Prior to her doctoral studies, she taught as an instructor for four years at JSU. She has received many awards since joining the faculty at JSU. In 2001, 2009, 2012 & 2014, she was named Teacher of the Year, in 2007 she was named Advisor of the Year and in April 2013, she was named Research of the Year for the College of Business.

Dr. Daniels has over 20 years of combined financial management experience with the Mississippi Department of Human Services and other non-profit organizations. She is a member of the American Institute of Certified Public Accountants, the Mississippi Society of Certified Public Accountants, the American Accounting Association, and the National Association

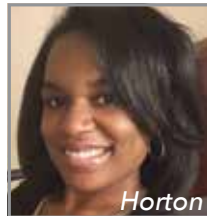
of Black Accountants. She has also been actively involved in the Zeta Phi Beta Sorority. For several years, she served as the president of the finance committee for the Hinds County Board of Directors. She was also honored as one of the recipients of the 2007 Hinds County Human Resource Agency's Board of Directors Awards.

Dr. Daniels's primary research and teaching interests are in education and auditing. She has published academic articles in leading publications in auditing and education and presented her research at local, regional, and national conferences. She has taught both traditional and online courses. During her tenure at JSU, she has served as the faculty advisor for the JSU Accounting Society and the Deloitte Student Case Study Seminar.

Currently, she is the Interim Chair and Associate Professor of Accounting for the Department of Accounting, Finance, and Entrepreneurship at JSU. She enjoys spending time with her family, her friends, and passing on her accounting and business knowledge to her students.

### **Morgan Daniels Horton, MPA, CPA**

Morgan was born and raised in Jackson and grew up a very outgoing and active child.



Always staying proactive, she ventured into a lot of different activities in high school. She was a part

of the chess club, bowling team, APAC Musical Piano, and the Murrah High School marching band.

After completing high school, Morgan decided to follow in her mother's footsteps and majored in accounting. She earned her bachelor of accounting and master of professional accountancy degrees from Jackson State University.

While attending JSU, Morgan spent several summers as a tax intern at Deloitte, LLP, in Houston, Texas. At JSU, she tutored students in accounting and worked as a counselor for the Volunteer Income Tax Assistance (VITA) program.

She served as the Accounting Society president. She was a member of Alpha Lambda Delta, Beta Gamma Sigma, and Alpha Chi National Honor Societies. Like her mother, she is also a member of Zeta Phi Beta Sorority Incorporated.

After two years of working as an accountant for the State of Mississippi and the City of Jackson, she was clear that she wanted to pursue a career in auditing. In January 2016, she joined the staff at Grant Thornton LLP in Houston as an audit associate and later promoted to a Senior Audit Associate.

In September 2018, she joined the Mississippi State Auditor's Office and is currently working as a Field Auditor Specialist II. Morgan passed the CPA exam in September 2019 and is now a member of the Mississippi Society of Certified Public Accountants, American Institute of Certified Public Accountants, and the National Association of Black Accountants.

She enjoys reading, playing piano, bowling, traveling with her husband Jeremy, and spending time with family in her free time.

Get your home office essentials at the **click of a button!** [officediscounts.org/mscpa](https://officediscounts.org/mscpa)

Office DEPOT OfficeMax | **MSCPA**



# MSCPA Centennial History Book Distribution Continues

Chairman Annette Pridgen and President/CEO Karen Moody were on the road delivering history books and visiting with members in Mississippi in three MSCPA chapter areas: Southeast, Central, and Northwest. Some cities or firms/businesses in these areas that were missed this time will be visited in coming weeks. While Chapter meetings and socials are unable to be held now, this is an avenue to keep in touch with our members.

Unfortunately it is not possible to visit every member. You can stop by the MSCPA office to pick up a copy or request a book to be mailed by contacting Noma Gillis at [ngillis@ms-cpa.org](mailto:ngillis@ms-cpa.org). Feel free to take photos with the book and send them to Jennie Truhett at [jtruhett@ms-cpa.org](mailto:jtruhett@ms-cpa.org) to be included in the *Newsletter*.



Swetland Cook PLLC in Oxford to Melissa Swetland and Amanda Knight



Grantham Poole PLLC in Oxford to Alex Sanders



Byrne Zizzi CPA PLLC in Oxford to Tony Haas



Harvard CPA Group, PA in Hattiesburg to Tonya Delancy



M.A. Turner & Associates to Marvel Turner



Kinney & Associates PLLC in Oxford to Cliff Kinney and Laura Kinney



University of Mississippi to Larry Sparks





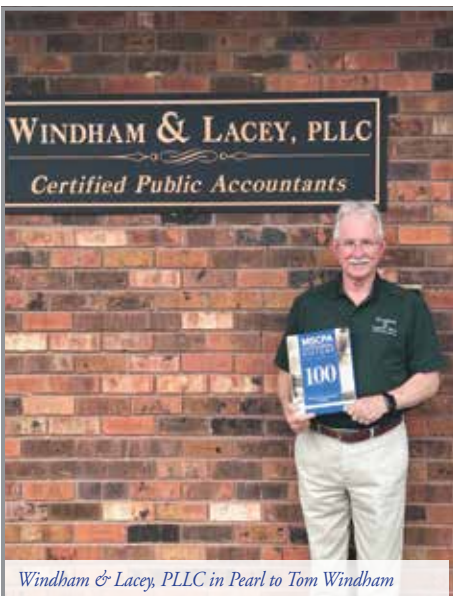
Wright CPA Group in Hattiesburg to Kevin Morris and Marcia Wright



Corbin and Associates, PLLC in Madison to Elinor Morris and Harold Corbin



University of Mississippi Patterson School of Accountancy to Billy Rhodes



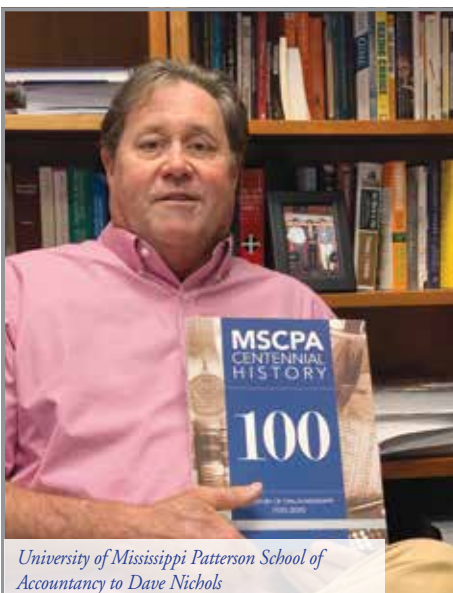
Windham & Lacey, PLLC in Pearl to Tom Windham



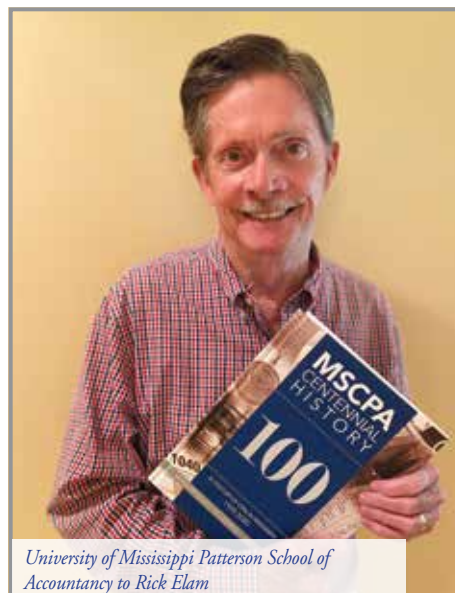
Carr Riggs & Ingram in Laurel to Marcus Martin



Laura Brame Cerra CPA PLLC in Laurel to Laura Cerra



University of Mississippi Patterson School of Accountancy to Dave Nichols



University of Mississippi Patterson School of Accountancy to Rick Elam



Jackson State University to Bobbie Daniels and Lori Liddell

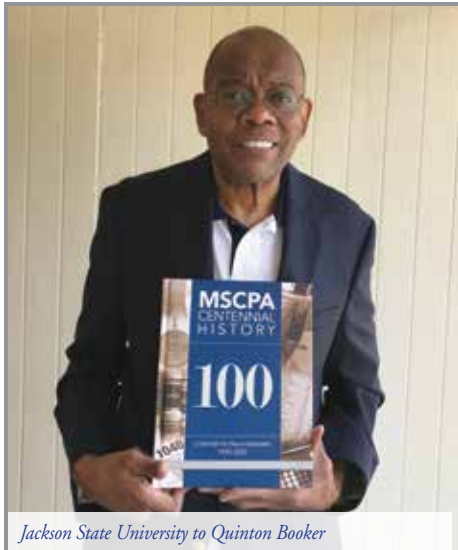




*Holt & Associates, PLLC in Laurel to David Dill and Julie Uher*



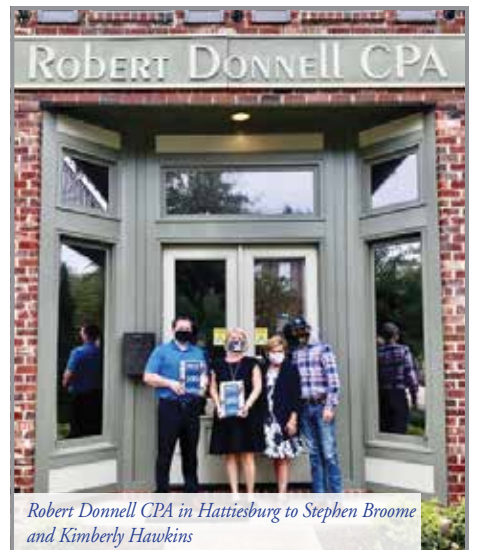
*Jones Companies in Hattiesburg to Harrison Edwards*



*Jackson State University to Quinton Booker*



*Mississippi Department of Finance and Administration to Philando Brown*



*Robert Donnell CPA in Hattiesburg to Stephen Broome and Kimberly Hawkins*



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# MSCPA My CPE Tool Helps Document Credits Earned

Our MSCPA My CPE tool minimizes the challenge of documenting and verifying credits earned each year. My CPE is designed to make credit verification and license renewal more efficient. The Past Completed Events section provides a summary of courses completed and allows members to download course certificates, add courses not taken through the MSCPA, and print a course transcript. The Credits Earned section provides a summary of credits earned by CPE category.

## CPE Reporting Update

The MS State Board of Accountancy voted to extend the deadline on the current CPE period from June 30, 2020 until October 31, 2020. This blanket extension will provide licensees with 16 months to obtain the required 40 hours of CPE. Accordingly, the online CPE reporting due

date was extended from August 1, 2020 until December 1, 2020.

ALL CPE OBTAINED between July 1, 2019 and October 31, 2020 MUST BE REPORTED on the current reporting form by December 1, 2020. The online CPE reporting form can be re-submitted as needed to ensure that you report to the Board ALL CPE OBTAINED between July 1, 2020 and October 31, 2020. Their online CPE Reporting forms are date sensitive therefore, next year's form will only allow you to report CPE obtained between November 1, 2020 and June 30, 2021.

Additionally, carryover hours into the subsequent 8-month CPE period (scheduled to end on June 30, 2021), has been increased from 20 hours to a 40 hour maximum.

# MSCPA Discussion Board, **Connect**, To Roll Out to Committees and Chapters

## connect.ms-cpa.org

We recently launched our Member Forum on Connect, our discussion board for all MSCPA members. We have already seen members use Connect to communicate and share knowledge with fellow members. In addition to the Member Forum, MSCPA will be rolling out groups for all committees and chapters to communicate.

You can post a new discussion or question and comment on discussions either in the Connect platform or directly from the notification emails. You must log in to Connect using the same email and password that you use to access [www.ms-cpa.org](http://www.ms-cpa.org). If you don't know yours, you can use the password-less login option to receive a verification code by email instead.

Once logged in, you can also make updates to your profile and email notification settings. Please also view the *Terms* for site etiquette guidance. Be mindful that whatever you post may be seen by over 2,600 MSCPA members. If you prefer to send a message to just one member, you may also do that via Connect.

Check out the quick start guide posted at [connect.ms-cpa.org](http://connect.ms-cpa.org) for more details on how to get started.

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# Change-In-Ownership Guidance from SBA for PPP Borrowers

By David Lynch, MSCPA Taxation Committee Chair

The SBA issued SBA Procedural Notice 5000-20057 October 2, which generally provides that when there is a change of ownership of a business, defined as either a sale of (a) 20%+ of the ownership interest of the business or (b) 50%+ of the assets of the business, the business is not eligible for PPP loan forgiveness until the SBA approves the forgiveness loan application and remits funds to the lending bank to pay off the loan. There are three basic steps in the forgiveness process: (1) submitting the forgiveness application by the borrower; (2) approval of the application by the bank which can take up to 60 days; and (3) approval of the application by the SBA which can take up to 90 days. It's not until this last step is completed that the business

can safely change hands without fouling the forgiveness process.

There is a workaround potentially available if your client: (1) provides notice to the lender of the proposed transfer; (2) applies for forgiveness prior to the transfer; and (3) escrows the loan amount with the lender prior to the transfer. However, there are other issues that your clients should be aware of if contemplating a change of ownership in their business that are more fully outlined in the Notice. A link to the full Notice can be found on the SBA website.

The jury is still out on what to do if your client has already completed a change of ownership of their business prior to the Notice being issued.

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**AICPA's Federal Tax Update**

**Wednesday, December 16, 2020**

Credits: 8

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Leader: Jan F. Lewis

Save time and keep current on the latest tax developments! This comprehensive course covers all legislative, judicial, and IRS developments of the past year with a focus on implementation and compliance. Discover how to effectively and confidently complete tax planning and compliance engagements. Cover current developments affecting individuals (including those regarding income, deductions and losses, tax calculations, individual credits, filing matters), business entities (including those regarding S Corporations and their shareholders, C Corporations, partnerships), estates and trusts, retirement plans, and more.



# CONFERENCES

## Health Care Services Conference

More than 60 professionals gathered in person and via livestream for our Annual Health Care Services Conference on September 24. MSCPA would like to thank the Health Care Services Committee, presenters, sponsors, and attendees for making the conference a success. Save the date for next year's conference, Thursday, September 23, 2021. Conference sponsored by: BKD CPAs & Advisors, GranthamPoole, Harper Rains Knight & Company, and HORNE LLP.

*Health Care Services Committee Chairperson, Julia Jesuit; Millennial Chair, Walker Roberts*



*Julia Jesuit, Committee Chair, along with Committee Members David Williams, Anita Goodrum, and Andy Williams.*



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Thursday,  
November 19, 2020

**Livestream & In Person  
(Limited) at the MSCPA  
Training Center,  
Ridgeland**

Member Price: \$185

CPE Credits: 8

This specialized event is for CPAs, business valuation specialists, appraisers and other financial professionals who perform business valuation and litigation services.

VISIT  
[www.ms-cpa.org](http://www.ms-cpa.org)  
to register

## Conference Agenda

8:30am-9:20am	<b>Hot Topics in Business Valuation &amp; Litigation Services</b> Ralph Litolff, RAL Forensics
9:25am-10:15am	<b>Income, Cash Flow, Risks and Growth</b> Benjamin Vance, P&N
10:20am-11:10am	<b>Managing Financial Distress and Bankruptcy in the Age of COVID-19</b> John Luster, P&N; Tuan Pham, P&N; Ryan Richmond, Sternberg, Naccari & White LLC
11:10am-12:00pm	<b>The Future of Tax Laws as they Relate to Estate Planning and Business Valuation</b> Will Janoush, Barnes Law Firm, P.A.
12:50pm-1:40pm	<b>Keep It Simple and Hit the Bull's Eye</b> Madison Field, P&N
1:45pm-2:35pm	<b>Mississippi Divorce 101 and Valuation and Forensics from the Divorce Attorney</b> Matt Easterling and Craig Robertson, Robertson + Easterling
2:45pm-3:35pm	<b>Research &amp; Analysis for Business Valuation Economic &amp; Industry Reports</b> Lisa Bernard, The Koerber Company, P.A.
3:35pm-4:25pm	<b>Vocational Expert: The Bridge Between Doctors and Economists</b> Ty Pennington, Pennington Vocational Services

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## OPTIONAL AFTERNOON SESSION ON WEDNESDAY

### Wednesday, December 2

*Optional Session*

1:00pm – 4:45pm

CPE Credits: 4 / CLE Credits: 3.33

Price: \$100

### Thursday, December 3

**Mississippi Tax Institute**

8:15am – 4:30pm

CPE Credits: 8 / CLE Credits: 6.67

Price: \$200

## CONFERENCE AGENDA

### Wednesday, December 2

- 1:05pm-3:45pm **What the Heck Just Happened and Where Do We Go From Here?**  
Gray Edmondson, Edmondson Sage Allen, PLLC  
Damien Martin, BKD
- 3:55pm-4:45pm **SECURE Act 2020: The Death of the Stretch**  
David Marchetti, Wells Marble

### Thursday, December 3

- 8:25am-10:00am **Defending Reportable Congressionally Encouraged Transactions – The IRS War on Conservation Easements and Captives**  
David Aughtry, Chamberlain, Hrdlicka, White & Aughtry
- 10:05am-11:05am **Tax Aspects of Bankruptcy**  
Ken Lefoldt, Lefoldt & Co., P.A.
- 11:10am-12:10pm **Estate Planning: Navigating in Uncertain Times**  
Mark Parthemer, Bessemer Trust
- 1:00pm-1:50pm **Multistate Update**  
David Stevens, David W. Stevens, CPA
- 1:55pm-2:15pm **How the Tax Sausage is Made**  
Trey Lamar, Mississippi House of Representatives
- 2:20pm-3:10pm **Tax Credits**  
Delbert Hosemann, Lieutenant Governor
- 3:15pm-3:35pm **A Sneak Peek at Our New Commissioner!**  
Chris Graham, Commissioner of MDOR  
David Lynch, The Lynch Law Firm PLLC
- 3:40pm-4:30pm **MDOR LIVE! w/ Jan & Ashley**  
Jan Craig, Mississippi Department of Revenue  
John Fletcher, Jones Walker, LLP  
Ashley May, Mississippi Department of Revenue

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# Elder Care Funding Considerations for Clients

By Laurie Hauptman, Esq. and Yale S. Hauptman, Esq., Hauptman & Hauptman, P.C.

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Estate planning answers the questions: What happens when you die? How will your assets be distributed and to whom? It may involve minimizing estate taxes using trusts. But, increasingly, the bigger questions are: What happens if you live and get sick? What happens if you have increased health care costs and need to rely on others for assistance for an extended period before you pass away? While advances in medical science have extended our lives, many seniors need years of long-term care.

CPAs often have aging clients who may face choices over how to pay for long-term care without depleting their nest eggs. If these clients have time to plan ahead, they can use irrevocable trusts to protect assets so that they can qualify for government benefits such as Medicaid and the Veterans Affairs benefits that can help pay for care. Those programs may not, however,

cover the entire cost, so the assets in the trust can be used to pay for whatever the government program won't cover. For clients who are already at more advanced stages of need, they will need to qualify for benefits to pay for care as quickly as possible and preserve as much as possible for a healthy spouse or other family member in need.

Here are the common issues CPAs should be aware of and which can impact income taxes:

- ✓ **Standard deduction versus itemized.** Given the high cost of long-term care — whether administered in a nursing home, assisted living facility or at home — clients often have an increased medical deduction on Schedule A of their Form 1040. Revisit each year whether a senior client who normally takes the standard

deduction may now benefit from itemizing because of increased care for themselves or their spouse.

- ✓ **Using retirement funds.** Conventional advice has held that we should only take the minimum amount required from our IRAs and other tax-deferred accounts under required minimum distribution (RMD) rules (the recently passed SECURE Act limits this tax advantage). For clients who currently have long-term-care expenses, using retirement funds first is advisable if the tax can be offset by the increased medical deduction. For clients who are looking to protect assets using trusts, this gets a bit more complicated because they don't yet need care. If, however, they do need care for a lengthy

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time period, they may need to spend a large part or all of the retirement account on care.

✓ **Medicaid considerations.**

Medicaid is the primary government program that pays for long-term care. With limited exceptions, Medicaid recipients must contribute their income to the cost of care and the state pays the rest. Income means gross income. Clients should not withhold anything from their Social Security or pension for taxes because the increased medical deduction will eliminate the need but also because Medicaid requires the gross income to be turned over to either the facility or the state. Any amounts already withheld which are then refunded upon filing an income tax return could cause the loss of Medicaid if not handled correctly because of Medicaid's strict asset limit.

✓ **Irrevocable trusts.** The irrevocable trusts used for long-term-care

asset protection purposes are typically but not always grantor trusts. In some cases, the income generated by trust assets is taxed to the grantor and in other cases the income can be taxed to other life-time beneficiaries or to the trust.

✓ **Annuities and REITs.** Clients can often have annuities or Real Estate Investment Trusts (REITs) which can complicate qualifying for Medicaid. Annuities are generally considered countable assets subject to spend-down rules (except for

Medicaid compliant annuities which are treated as income). Annuities often have surrender charges and REITs usually do not allow for easy liquidation.

*Yale S. Hauptman, Esq., is the founding partner of Hauptman & Hauptman, PC, which specializes in elder, estate planning and special needs law. He can be reached at yale@hauptmanlaw.com. Laurie Hauptman, Esq., is a partner at Hauptman & Hauptman. She can be reached at laurie@hauptmanlaw.com.*

## LIVESTREAM: Comprehensive PPP Loan Forgiveness Seminar

**Wednesday, November 4, 2020**

9:00am - 12:00pm | CPE Credits: 3

Member Price: \$120

Register at [ms-cpa.org](http://ms-cpa.org)



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