



MSCPA CHAIRMAN-ELECT JERRY GOOLSBY

Names Committee Chairmen for 2023-2024

MSCPA Chairman-Elect Jerry Goolsby has named Committee Chairmen to serve in the 2023-2024 fiscal year. Representatives of the millennial generation have been named as Millennial Chairs.

Accounting & Auditing	<i>Shannon Adams, Ridgeland</i> Millennial Chairman: Heather Carter, Natchez
Advisory to State Board	<i>Ed Jones, Pascagoula</i> Millennial Chairman: Josh Norris, Jackson
Awards, Education & Scholarships	<i>Shawn Mauldin, Starkville</i> Millennial Chairman: Kayla Jo Martin, Ridgeland
Banking	<i>Tom Walker, Jackson</i> Millennial Chairman: Bradley Floore, Hattiesburg
Business Valuation & Litigation Support	<i>Rob King, Hattiesburg</i> Millennial Chairman: Cliff Kinney, Oxford
Continuing Professional Education	<i>Bill Taylor, Taylor</i> Millennial Chairman: TBD
Firm Administration & Development	<i>Ricky Bullock, Tupelo</i> Millennial Chairman: Ed Maxwell, Oxford
Governmental Accounting & Auditing	<i>Billy Morehead, Clinton</i> Millennial Chairman: Phillip Chu, Jackson
Health Care Services	<i>Julia Jesuit, Ridgeland</i> Millennial Chairman: Andres Posada, Ridgeland
Industry	<i>Megan Tidwell, Flowood</i> Millennial Chairman: Libby Thames, Ridgeland
Insurance Trust	<i>Lance Mize, Nashville</i> Millennial Chairman: Caitlin Goodman, Natchez
Legislation	<i>Linda Keng, Jackson</i> Millennial Chairman: Rob Huffman, Jackson
Long Range Planning	<i>Clyde Herring, Starkville</i> Millennial Chairman: Yale Murphy, Ridgeland
Not-for-Profit	<i>Amie Dean, Ridgeland</i> Millennial Chairman: Miya Bates, Ridgeland
Professional Conduct	<i>Tolliver McMullen, Ridgeland</i> Millennial Chairman: John Luley, Ridgeland
Taxation	<i>Rob Zischke, Ridgeland</i> Millennial Chairman: Peyton Gordon, Ridgeland
Young CPA Liaison	<i>Allison Wilson, Bolton</i> Millennial Chairman: Jack Kaler, Ridgeland

IN MEMORIAM

ANDRA KISER
Amory, MS
Died June 8, 2022

JOHN MAGGIO
Indianola, MS
Died February 16, 2023

MEMORIAL GIFT

To the
EDUCATION FOUNDATION

In memory of
PETER A. KOURY
Canton, MS

BY

JOHN D. SCOTT
Ridgeland, MS

BY

WILLIAM PRICE
Forest, MS

BY

HAROLD G. CORBIN
Madison, MS

In memory of
BARRY JONES
Madison, MS

BY

JIM KOERBER
Hattiesburg, MS

BY

HAROLD G. CORBIN
Madison, MS

LEADERSHIP LUNCHEON May 11th in Conjunction with Committee Day

The 8th annual leadership luncheon to kick off the new fiscal year is scheduled for May 11 from 11:30 a.m. to 12:45 p.m. in the MSCPA Training Center in conjunction with Committee Day for incoming/outgoing Committee Chairmen, incoming/outgoing Millennial Chairmen, AICPA Council Representative, candidates for office this year, MSCPA officers, and Young CPA Network officers. Guest speaker will be Maggie Wade, WLBT. **Please RSVP to ngillis@ms-cpa.org.**



*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
E-MAIL ADDRESS:
memberservices@ms-cpa.org

OFFICERS

Chairman

Scott Christian
NATCHEZ

Vice Chairman/Chairman-Elect

Jerry Goolsby
JACKSON

Treasurer

Anita Goodrum
EUPORA

Secretary

Yale Murphy
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

Daniel Baxter

Debris Tech, LLC
Picayune

Brian Duffie

Byrne Zizzi CPA PLLC
Oxford

Todd Marion

Methodist Foundation of
Mississippi
Ridgeland

Tonya Davenport

Waring Oil Company
Vicksburg

Holly Ladner

Molpus Woodlands Group
Jackson

SAVE THE DATE MSCPA ANNUAL CONVENTION



UNMASKING THE FUTURE



● JUNE 21-25, 2023 ●

SEE PAGE 14 FOR DETAILS

Member News

King, Field, And Koerber Author Chapters For 7th Edition Of Economic Damages Book

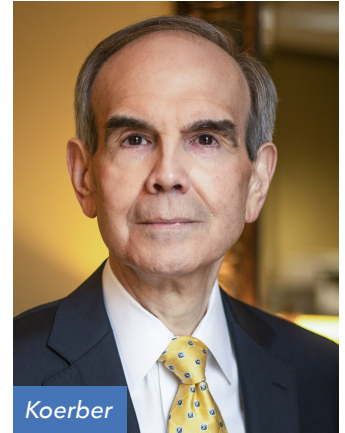
Rob King, CPA/ABV/CFE, Madison Field, CVA, CFE; and Jim Koerber, CPA/ABV/CFE, authored two chapters on economic damages from personal injury/wrongful death and determining damages in common-law employment matters for Business Valuation Resources' recently published 7th edition of The Comprehensive Guide to Economic Damages. King, Field, and Koerber are with Postlethwaite & Netterville, APAC, and part of the firm's Forensic & Valuation Services team.



King



Field



Koerber

Butler Snow Attorney Named 2023 Leaders In Law Awarded By Mississippi Business Journal



Wicks

upholding the legal profession's traditions and a proven track record of success in the field. These attorneys are honored not only for their impressive accomplishments but also for their distinct skill sets and character. They are well-known by their peers for inspiring others with a passion for law and dedication to their clients.

Wicks focuses her practice on Public Finance, State and Local Taxation, Tax Credits and Tax. She serves as President of the Butler Snow Foundation and is a member of the firm's Diversity and Inclusivity Committee. With more than 15 years of experience in public finance and tax matters, Wicks is recognized as a thought leader in her practice leveraging her knowledge to bring critical solutions to her clients. In addition, she frequently speaks on tax and public finance topics at industry conferences and events across the country, including at annual Novogradac conferences.

Wicks is an award-winning attorney consistently recognized for her superior

work and service by her clients and peers, including previously being honored by the Mississippi Business Journal as one of the 2022 Leaders in Law, Top 50 Leading Business Women in 2018, and named as a top 10 finalist in MBJ's Top 50 Under 40 List in 2016. She has been recognized by Best Lawyers in America® since 2020 and Super Lawyers® since 2012. In addition, Wicks has also been voted Best Tax Attorney in the Jackson Free Press's Best of Jackson since 2018. Her work and civic involvement have also been honored by the American Bar Association, National Bar Association and Visit Jackson, among others.

Wicks is a Fellow of the Leadership Council on Legal Diversity and the American Bar Foundation. In addition, she is actively involved in several legal and civic organizations, including the American, National, Magnolia, and Capital Bar Associations, as well as the National Association of Bond Lawyers.

Article by: Butler Snow

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

eCheck DISCOVER **PAY CPA**

Get started with CPACharge today
• cpacharge.com/ms-cpa
866-327-0321

CPACharge is a registered agent of Synovus Bank, Columbus, GA., and Fifth Third Bank, N.A., Cincinnati, OH.

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

MSCPA COMMITTEE DAY

Set for May 11, 2023 | In Person

MSCPA Committees meet Thursday, May 11, for Committee Day at the MSCPA Training Center.

To view the current committee rosters, members can login at www.ms-cpa.org and click Members > Committees. Committee members will receive a notice of details on their committee meeting schedule.

Committees will meet during morning (9-11 a.m.) or afternoon (1-3 p.m.) sessions May 11. **Please notify Karen Moody if your committee will meet on an alternate date in person or virtually.**

Morning:

- Accounting & Auditing
- Banking
- Governmental Accounting & Auditing
- Health Care Services
- Not-For-Profit
- Young CPA Liaison

Afternoon:

- Business Valuation & Litigation
- Firm Administration & Development
- Industry
- Legislation
- Taxation

- The following committees have set alternate dates: Advisory to State Board, Awards, Education & Scholarships (May 17), Continuing Professional Development (CPE), Insurance Trust, Long Range Planning (May 2), and Professional Conduct.
- Committees will plan their programs of work for the new year. Minutes will be reviewed by the Board of Governors at the August meeting.

BOARD OF GOVERNORS MEETING

**May 11, 2023
3:15 PM**

**MSCPA Training Center
(Virtual Option Available)
Ridgeland**

Licensed to Practice in Arkansas, Georgia, Mississippi, and Tennessee. Learn more about our firm at 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

ADVOCACY

Governor Signs MSCPA Pass-Through Entity HB1668

Governor Tate Reeves signed the MSCPA's pass-through entities technical corrections bill on March 23. This victory is a culmination of many months of discussions and meetings with Legislators and the MS Department of Revenue (MDOR) by members of our Taxation Committee and Legislation Committee. Special thanks to MSCPA Taxation Committee Chairman Rob Zischke, John Fletcher, Frank Bradshaw, and Tony Huffman for their relentless efforts throughout the process, and to our lobbyist Stephen Clay. The bill passed both the House and Senate unanimously. We are appreciative of key State leaders who were instrumental in drafting and supporting the bill: Speaker Phillip Gunn, Lt. Governor Delbert Hosemann, Representative Trey Lamar and Senator Josh Harkins.

FINAL BILL SUMMARY:

- **Clarifies that an extension extends the election time.** Although MDOR had indicated that an extension filed by the entity extends the time to make the election, the original legislation did not reflect this.
- **Clarifies that any PTE credits that exceed an owner's income tax liability are refundable or can be taken as a credit carryforward into subsequent tax periods.** The original legislation did not expressly address this important practical issue, and the feature should also help preserve the benefit of the rate differences between corporate and individual owners of a PTE. The PTE tax is computed at a flat 5% rate, but in 2022 the state reduced the individual income tax rate by eliminating the 4% tax bracket and enacting scheduled reductions of the top 5% rate to 4% by 2026. Following that rate reduction, an individual owner's flow-through credit would be based on the 5% PTE tax rate, calculated at the entity level, but their individual liability would have been calculated at the lower 4% rate. If the PTE credit is not refundable, an individual owner could effectively lose the benefit of that earlier rate reduction.
- **Removes a potential "double-dipping" scenario.** The original legislation stated that income of a PTE is exempt at the owner level, but also provided that the owners receive a credit equal to the taxes paid at the PTE level. A strict reading of that could lead to an unintended double benefit, so the proposed legislation would clarify that the owner includes its share of the PTE income in calculating the owner's gross Mississippi income tax liability, and then claims the credit for the taxes paid at the entity level. The legislation ensures that no credits are able to be used twice (once at the PTE level and again at the owner level) and that the calculations function to ensure that non-corporate owners receive the benefit of the lower tax rates applicable to individuals.
- **Confirms that the PTE credit is calculated prior to application of any PTE-level tax credits.** A concern under the original law was that if it were interpreted that an owner-level credit for tax paid by the PTE is calculated based on the amount of tax paid after the application of PTE-level credits, that might effectively nullify the benefit of the entity-level business credit (such as Ad Valorem or Children's Promise Credits). The following example helps to illustrate the issue:
 - Assume the PTE has \$1,000,000 of taxable income, so its initial entity-level income tax liability would be \$50,000 (assuming flat 5% rate for model purposes). If it generated and claimed a \$50,000 ad valorem tax credit, its net entity-level tax liability would be \$0.
 - Also assume the PTE has two equal owners. Each owner gets an equal allocation of \$500,000 of taxable income but will not receive any credit for tax paid at the PTE level if that credit is based on the PTE's final tax liability. When the owners compute their separate owner-level tax liabilities, they have \$500,000 of income x 5% rate (assuming the maximum corporate rate) resulting in each having a tax liability of \$25,000. But each owner's share of the PTE credit for tax paid at the PTE level is \$0, so they have a net \$25,000 shortfall and effectively lose the benefit of the entity-level tax credit.
- The bill's solution is to allow the PTE credit to be calculated based on the gross entity-level tax determined prior to the application of any business credits at the PTE level. In the above example, each owner could claim a PTE credit of \$25,000, fully offsetting the liability associated with that PTE income. The owners also would claim their pro-rata share of the ad valorem tax credit (or any other credits generated at the PTE level), thereby ensuring that they receive the full benefit of the rate differential and the value of those credits.
- **Modifies the election process to account for different PTE internal voting requirements.** To make or revoke an election, the original legislation required that there be "a vote by or written consent of the members of the governing body of the entity as well as a vote by or written consent of the owners, members, partners or shareholders holding greater than fifty percent (50%) of the voting control of the entity, within the time prescribed in this subsection." Thus, the approval must be made at two levels even though management decisions may or may not be centralized in a board or other governing body, the vote must pass by a specified threshold that may not be consistent with other voting rights/thresholds provided under an entity's governance documents, and the votes must take place within a specified period. A strict reading of the statutory election requirement also posed questions whether a simple manager governance structure constitutes a centralized board or "other governing body." The legislation accommodates other internal management and voting arrangements.

ADVOCACY CONT'D

• **Transition language.** The bill provides that the changes shall take effect and be in force from and after January 1, 2023, and shall be applicable to any income tax returns the original due date of which

are on or after such date. That should make the technical revisions applicable to the vast majority of PTE returns that would be filed for the 2022 tax year.

Co-authored by John Fletcher, Jones Walker

MDOR ISSUES PTE GUIDANCE SOFTWARE IMPLEMENTATION DELAYS FILINGS

On April 5, 2023, the Mississippi Department of Revenue (MDOR) issued revised PTE guidance to incorporate the changes in our legislation HB1668. The guidance includes the revised notice for PTE 80-23-001 and a FAQ document with answers to questions they have received. MSCPA distributed these documents to the membership via email on that date. They can also be found on the MDOR website and in the Advocacy section of the MSCPA website.

MDOR also indicated that these documents do not include an expected date that these returns can be filed. Because the effective date of the legislation is for returns due after 1/1/23, there are many software development changes that must be implemented both for MDOR and software companies. MDOR will update when they have a better timeline on that date, but the updates could take several months.



Adkerson School of Accountancy

MASTER OF PROFESSIONAL ACCOUNTANCY (MPA) AND MASTER OF TAXATION (MTAX)

- ✓ 30 hours
- ✓ Fully Online
- ✓ Accounting Data Analytics Minor available



APPLY NOW



Mississippi State University is an equal opportunity institution.

MS Moves Forward with Remote Software Sales Tax Legislation

SB2449 was signed by the Governor and will become effective July 1, 2023. The bill adopts comprehensive provisions regarding the sales and use taxation of remote software and related services. This legislation codifies the Department of Revenue's existing regulation that "computer software maintained on a server located outside the state and accessible for use only via the Internet is not a taxable retail sale." In essence, it confirms that Mississippi only taxes software that is physically downloaded or delivered into the state, and excludes remote cloud-based applications. It takes a similar approach in taxing only those computer software services actually performed within the state, so computer support activities performed remotely would not fall within the scope of the tax.

This legislation is the culmination of well over a year of debate and study of the remote software taxation issue. In late 2021, the Department attempted to capture remote software via a proposed sales tax regulatory amendment. That effort would have deleted from the Department's current regulations the longstanding provision acknowledging that the tax does not apply to "software maintained on a server located outside the state and accessible for use only via the Internet." The Mississippi business community vocally opposed this proposal, viewing that attempted amendment as a broad and illegal sales tax increase without legislative approval. Following that backlash, the Department withdrew the proposed regulation but continued to instruct vendors to collect sales tax on these products and services – arguably in direct contravention of existing law.

Legislation passed in 2022 created a study committee to examine and develop recommendations regarding the taxation of remote and internet-based computer products and services. That study committee conducted multiple public hearings throughout last year and issued its comprehensive final report to the Legislature on October 1. The study committee's recommendations to exclude these business inputs from sales and use tax reflected the significant compliance complexity associated with constantly changing technology, long-term economic development considerations, and a desire to thwart the rapid expansion of the state's sales and use tax into ordinary business overhead and administrative expenses.

SB2449 SUMMARY OF BILL CONTENTS:

The bill contains many important changes and features, including the following:

- Inserts language clarifying that taxable retail sales of tangible personal property include only those items that are "physically or electronically delivered or located within this State." The bill also codifies in both the sales and use tax codes the Department's existing regulation that "computer software maintained on a server located outside the state and accessible for use only via the Internet is not a taxable retail sale."
- Clarifies that Mississippi only taxes "computer software services actually performed within this state" as distinguished from those performed remotely from locations outside the state.
- Adopts formal definitions of computer software, computer software services, and information and data processing services, with multiple illustrative examples. Information and data processing services are expressly excluded from taxation.
- Direct accrual and reporting by end users – The bill requires the Department to offer software users the equivalent of a direct pay permit that they can provide to their vendors and services providers, relieving those third parties of their obligation to collect sales or use tax. Instead, the user will self-accrue and report the appropriate taxes based on their use of taxable items and services within the state.
 - Each user can elect whether to utilize this process or follow the traditional methods of paying taxes to their vendors. This process already exists for manufacturers and certain other industries, and should be easily implemented.
- This removes the vendor or provider from the collection process, which should significantly streamline compliance and allow for the direct recovery of any overpayments by the end user.
- Exclusion for PaaS and IaaS – Clarifies that computer software does not include charges for the use of or right to use physical computer equipment, infrastructure, servers, platforms and other tangible computer devices, including but not limited to items commonly referred to as "platform as a service" or "infrastructure as a service." Thus, remote cloud-based services such as PaaS and IaaS would not be taxable as long as the underlying equipment resides outside Mississippi.

ADVOCACY CONT'D

- Bundled transactions – Authorizes taxpayers to “unbundle” transactions comprised of both taxable and nontaxable computer software or services. Importantly, the new law would expressly bar any presumption that the entire fee or payment is taxable because it encompasses both taxable and nontaxable elements.
- Multistate allocations – The new version authorizes taxpayers to determine that portion of a multistate license fee or payment attributable to computer software located within the state, or to computer software services which are actually performed within the State of Mississippi. The law provides several “safe harbor” methods taxpayers can use in making this allocation.
 - While the Department is authorized to audit a taxpayer’s method of unbundling or allocating multistate software or service usage, the bill includes language protecting against arbitrary audit positions. As long as the taxpayer’s method was supported by its books and records, the Department will have to establish by a preponderance of the evidence (a) that the allocation method utilized by the seller, service provider, user, or consumer was not a reasonable method of allocation and (b) that the allocation method proposed by the commissioner is the most reasonable of all available or alternative methods. This language should be similar to the income tax alternative apportionment provisions adopted nearly a decade ago.
- Intercompany exemption – The amendment enacts a rule that computer software and computer software services provided by one legal entity to another commonly owned, related, or affiliated entity shall be treated as nontaxable transfers between different segments of one legal entity. This is intended to protect internal corporate IT and technical support groups from triggering a sales tax liability. The language states clearly that it does not exempt the purchase of those items from third parties, as those external transactions would remain taxable based on the above rules.
- Credit for taxes paid to other states – The bill provides a sales tax credit mechanism for taxes paid on these items to other states. The use tax code already includes this provision, but it was necessary to incorporate similar rules in the sales tax statutes to prevent double taxation across multiple states.
- Transition provisions / effective date – The bill would be effective July 1, 2023, in order to allow the Department to update its direct pay permit process and for taxpayers to update their compliance platforms. These changes are prospective only, and do not impact any assessment, refund, etc. proceedings applicable to periods prior to the effective date.

Co-authored by John Fletcher, Jones Walker



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

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



ADVOCACY CONT'D

AICPA Expresses Strong Support for Bipartisan, Bicameral Supply Chain Disruptions Relief Act

LIFO Issue

In a letter sent to members of the U.S. Senate and the U.S. House of Representatives, the AICPA expressed its strong support for the Supply Chain Disruptions Relief Act. The bills – S.443 and H.R.700– led by Senators Sherrod Brown (D-OH) and Tim Scott (R-SC), and Representatives Jodey Arrington (R-TX) and Dan Kildee (D-MI) would allow automobile dealerships to choose to wait until as late as 2025 for their inventory to be replaced in order to determine the income attributable to the sale of inventory during 2020 or 2021.

For many months, the AICPA has advocated for tax relief for those who use the Last-In First-Out (LIFO) accounting method, primarily automobile dealers, who have clearly documented how pandemic-related global supply chain disruptions have made it extremely difficult to restock inventory. However, the AICPA also supports broader relief if it becomes feasible, such as if other stakeholders and industries are able to come forth with additional data.

As a result of global supply chain disruptions caused by various government restrictions in response to the COVID-19 pandemic, many companies will realize additional taxable income and unexpected tax liabilities, which may continue to

hamper their recovery, as they may not have the cash readily available to pay taxes on the additional income. Section 473 of the Internal Revenue Code authorizes the Department of the Treasury and the Internal Revenue Service (IRS) to permit taxpayers to reduce the unanticipated income from a qualified liquidation of LIFO inventories by replacing the inventory over a three-year period.

As Treasury has indicated that it does not have the authority to grant section 473 relief specifically under current circumstances, the AICPA has endorsed this legislation and particularly appreciates that the Supply Chain Disruptions Relief Act leverages principles of the AICPA safe harbor method.

“There are many dealerships that are feeling the pressure of the supply chain disruptions that have affected their businesses, and adding a large, unanticipated tax liability could lead to a downsizing of those businesses such as employee layoffs,” said Jan Lewis, AICPA Tax Executive Committee Chair. “We thank Senators Brown and Rice and Representatives Arrington and Kildee for their leadership on this important issue and urge Members of Congress to support this legislation.”

**EXPERIENCE
& KNOWLEDGE**
Expert Witness Qualified



NICK CLARK
*Certified Appraiser
Auctioneer
Real Estate Broker*

100s of Auctions,
Estate Sales, Appraisals, and
Real Estate Auctions

**LICENSED • BONDED
INSURED**

100s of References

- **REAL ESTATE AUCTIONS**
Residential, Commercial, Industrial, Farm, Timber
- **LIQUIDATION AUCTIONS**
Businesses, Restaurants, Inventories, Vehicles, Equipment
- **ESTATE SALES**
Personal & Business
- **APPRAISALS**
Personal Property, Business Assets, ATVs, Farm and Construction Equipment, Art, SUVs, Vehicles, Coin Collections, Antiques, RVs, Firearms, Boats, Airplanes, Jewelry, Rugs, Collectibles

www.nickclarkauctions.com
601-317-2536

PREMIER CHECKING

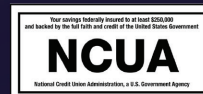
EARN **3%** UP TO \$10k*



MISSISSIPPI FEDERAL
CREDIT UNION

*terms apply. premier checking requires e-statements & 10 debit card swipes per month. see site for details

msfcu.us



CALLING ALL VOLLEYBALL

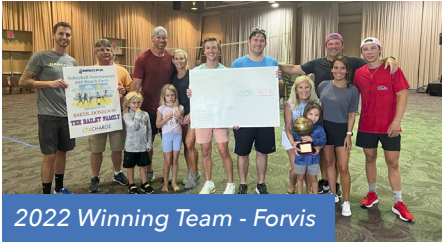
teams for Convention



Who will take home the Bailey Trophy this year? We are looking for teams to participate in our 9th annual volleyball tournament on June 24 at Convention. Gather up your co-workers, colleagues, family or friends and email Karen Moody, kmoody@ms-cpa.org, to sign up your team of 6 players or more. We do not need individual/player names at this time, just team names!

Individual players will also be able to sign up to be added to a team. The winning team will house the trophy during the coming year, and team players will receive medals.

Join us at the beach party on Saturday afternoon in Sandestin. There will be tents, drinks and sponsor giveaways!



2022 Winning Team - Forvis

SOUNDPATHINVEST.COM

THEIR FIRST WORDS **BRACES** **DORMS** **WEDDING** **GRANDSON'S FIRST WORDS**

Whatever path you're on, go live confidently knowing your investments are on a strong one.

SoundPath. Steering you towards a stronger financial future.

2022 SoundPath.



2023 ANNUAL CONVENTION

Register NOW!

Registration helps the Society plan for this event more accurately. Please register early! You could win FREE Convention registration!

Convention Offering 2 Days | 16 Hours of CPE

Ethics & Professional Conduct for CPAs
Wednesday, June 21 | 8:30am - 12:00pm

Staying Abreast of Corporate and Personal Finance
Wednesday, June 21 | 1:00pm - 4:30pm

Retain, Recruit and Build Your Brand
Thursday, June 22 | 8:30am - 12:00pm

Building a Culture of Innovation in the Age of Acceleration (workshop)
Thursday, June 22 | 1:00pm - 4:30pm

Members who register and attend Convention will also receive 2 hours of CPE credit for the speaker presentations on Friday morning.

Don't Wait! Book Your Room NOW - Room Reservation Group Code 24Q6Z3

This year also marks the 37th year for the Annual Convention and Business Meeting to be held at Sandestin Golf and Beach Resort in Destin, Florida. Sandestin's Baytowne Conference Center will be the meeting venue for the convention, located just steps from the activities and attractions of the Village of Baytowne Wharf. MSCPA has reserved a block of rooms at the Resort and asks that you book your accommodations directly with Sandestin using our group code 24Q6Z3. Your cut-off date for reservations is **May 21**, after which rooms will be sold on a space-available basis. There are only a certain number of each room type in our block so book early and be sure to get the room you want!

Sandestin Group Reservations 800-320-8115
Book online: <https://www.sandestin.com/MSCPAs 2023>

Group Code: 24Q6Z3

Why should you book now in our room block?

- **Save on fees.** 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.

- **Access to guest services representatives.** Sandestin staff is available to handle services and maintenance you may require during your stay which may not be available when booking through VRBO and other owner rental sites.
- **Exclusive amenities.** When you book directly with Sandestin, you have access to resort transportation, beach parking, free access to 4 pools, free bicycle rentals, free fitness center, free kayak and boogie board rentals, and free tennis court time.
- **Get the room type you want.** Your cut-off date for reservations is May 21, 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!

If a room type is unavailable online, please call Sandestin Group Reservation to check for availability. If you are told before May 21 that no rooms are available, contact Karen Moody at the MSCPA office so that she can remedy the situation through our housing representative.



Bailey Smith & Billy Morehead, MAcc Director, in DC for AGA Award

Mississippi College Congratulates Bailey Smith!

**May 2023, 4.0 GPA, MC Accounting Graduate,
2022 MSCPA Hamp King Scholar &
2023 AGA National Leadership Scholar.**

**Join Bailey this fall in MC's 100% online
Master of Accountancy (MAcc),
where scholars attend.**

Data Analytics and Fraud Examination included.

Apply Today: <https://business.mc.edu/mba/accounting-macc>
Contact: morehead@mc.edu for more information.



MSCPA 2022 Annual Convention Registration

June 22-26, 2022 | Sandestin Golf and Beach Resort | Destin, FL

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

PRIMARY CONVENTION REGISTRATION:

Name _____ Company _____

Address _____

Email _____ Phone _____

_____ *MEMBER FIRST TIME ATTENDEE General Registration

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

\$195

_____ General Registration

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.

\$295

_____ Spouse/Guest Registration

Includes welcome reception, three breakfasts, Friday morning Magician/Mentalist/Prizes, Friday box lunch, Saturday bingo with prizes, beach party/volleyball tournament, reception, banquet and special entertainment.

\$160

SUBTOTAL

\$ _____

Spouse/Guest Name _____

CPE SEMINARS

_____ **Wednesday, June 22 8:30am – 12:00pm | CPE Credit: 4**

Ethics, Rules, and Regulations, Bill Taylor

\$160

_____ **Wednesday, June 22 1:00pm – 4:30pm | CPE Credit: 4**

Family Financial Planning, Bill Taylor

\$160

_____ **Thursday, June 23 8:30am – 12:00pm | CPE Credit: 4**

K2's Cybersecurity Risks and Solutions, Thomas Stephens

\$160

_____ **Thursday, June 23 1:00pm – 4:30pm | CPE Credit: 4**

K2's Excel's Best Practices, Thomas Stevens

\$160

SUBTOTAL

\$ _____

ACTIVITIES Spouses, guests and children welcomed! Cash prizes will be awarded!

_____ **Golf Tournament | Friday, June 24**

Includes green fee, cart fee, tournament registration and refreshments. Reservation must be received by May 31, 2022 to guarantee availability. Tee time is offered on a space available basis after cutoff date.

\$80 per person

Player(s) and Handicap(s): _____

_____ **Deep Sea Fishing | Friday, June 24**

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

\$50 per person

Participant(s): _____

_____ **Family Fun Putt Putt | at The Dunes | Beachside Towers | Friday, June 24 | 4:00 pm**

FREE

Participant(s): _____

CHILDREN'S EVENTS (ages 4-12 years old)

_____ **Thursday Evening:** arts, crafts, games and snacks.

FREE

_____ Number of children attending

_____ **Friday Morning:** lawn and pool party with games and laser tag.

_____ Number of children attending

_____ **Saturday Evening:** carnival with games, arts, crafts, magic show, balloon animals, face painting, and dinner.

_____ Number of children attending

SUBTOTAL

\$ _____

TOTAL AMOUNT DUE | \$ _____

TO REGISTER

- **ONLINE** at www.ms-cpa.org/education/annual-convention
- **FAX** a completed registration form with credit card information to MSCPA at 601-856-8255.
- **CALL** Noma Gillis at 601-856-4244 or 800-772-1099.
- **MAIL** your completed registration form with credit card information or a check made payable to: Mississippi Society of CPAs, 306 Southampton Row, Ridgeland, MS 39157

CHECK CARD USING FOR PAYMENT		
<input type="checkbox"/> VISA	<input type="checkbox"/> MASTERCARD	<input type="checkbox"/> DISCOVER
<input type="checkbox"/> AM. EXP.		
CARD NUMBER		CVV
AMOUNT	EXP. DATE	
SIGNATURE		

Cancellations thru June 20, 2022 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.



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

BROWN & BROWN OF LOUISIANA, LLC | 2895 HWY 190, SUITE A 1-2 | MANDEVILLE, LOUISIANA 70471

IRS ISSUES TORNADO TAX RELIEF FOR 4 MS COUNTIES

MS-2023-02, March 27, 2023

Victims of severe storms, straight-line winds and tornadoes in Mississippi from March 24, 2023, to March 25, 2023, now have until July 31, 2023, to file various individual and business tax returns and make tax payments. The IRS automatically identifies taxpayers located in the covered disaster area and applies filing and payment relief.

Following the disaster declaration issued by the Federal Emergency Management Agency, individuals and households affected by severe storms, straight-line winds and tornadoes that reside or have a business in Carroll, Humphreys, Monroe, and Sharkey counties qualify for tax relief.

The declaration permits the IRS to postpone certain tax-filing and tax-payment deadlines for taxpayers who reside or have a business in the disaster area. For instance,

certain deadlines falling on or after March 24, 2023, and before July 31, 2023, are granted additional time to file through July 31, 2023. As a result, affected individuals and businesses will have until July 31 to file returns and pay any taxes that were originally due during this period. This includes 2022 individual income tax returns due on April 18, as well as various 2022 business returns normally due on April 18. Among other things, this means that eligible taxpayers will have until July 31 to make 2022 contributions to their IRAs and health savings accounts.

The July 31, 2023, deadline also applies to any payment normally due during this period, including quarterly estimated tax payments, quarterly payroll and excise tax returns. In addition, penalties on payroll

and excise tax deposits due on or after March 24, 2023, and before April 10, 2023, will be abated as long as the tax deposits were made by April 10, 2023.

If an affected taxpayer receives a late filing or late payment penalty notice from the IRS that has an original or extended filing, payment or deposit due date that falls within the postponement period, the taxpayer should call the telephone number on the notice to have the IRS abate the penalty. The IRS encouraged affected taxpayers to file for an extension electronically by April 18, 2023, if the taxpayer feels more time is needed to complete the tax return before the July 31, 2023, deadline.

MDOR FOLLOWS FEDERAL TORNADO TAX RELIEF EXTENSIONS

MDOR announced that Mississippi will follow federal extensions granted to victims of the severe weather. Taxpayers who reside or have a business in Carroll, Humphreys, Monroe, and Sharkey counties have until July 31, 2023, to file individual income tax returns, corporate income and franchise tax returns, pass-through entity tax returns and quarterly estimated payments that were

originally due during this period.

Any disaster area taxpayer who receives a penalty notice should contact the MDOR office at (601) 923-7700 to receive abatement. In addition, MDOR will work with any taxpayer who resides elsewhere but whose books, records, or tax professionals are located in the disaster areas.

The extension does not automatically apply to any other tax types or payments due on prior liabilities. Relief may be granted on a case-by-case basis for these circumstances. Any taxpayer that is impacted and needs an extension should contact the MDOR office at the number above.

CONTRIBUTE TO THE PAC

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!

Business & Industry Management Development **Conference**

FEATURED SPEAKERS:



BG Allen



Conrad Bell



Billy Morehead



David Williams



Bob Mims



Paul Perry



Bonnie Chapman

Thursday & Friday May 18 - 19, 2023

- Livestream & In-Person at the MSCPA Training Center, Ridgeland
- Member Price: \$345
- Credits: 16

AGENDA

Thursday, May 18, 2023

- | | |
|---------------------|--|
| 8:25 am - 8:30 am | Welcome and Announcements
<i>Kimberly Williams</i> |
| 8:30 am - 10:10 am | Cryptocurrencies for the CFO:
Explaining Blockchain
<i>Bob Mims, CPA</i> |
| 10:20 am - 12:00 pm | Knowing You, Your Team, and Your
Customers
<i>Bob Mims, CPA</i> |
| 1:00 pm - 2:15 pm | Cybersecurity
<i>Conrad Bell, Cspire SVP, Chief
Information Security Officer</i> |
| 2:25 pm - 3:25 pm | An Update to ESG
<i>Paul Perry, FHFMA, CISM, CITP,
Warren Averett, LLC</i> |
| 3:25 pm - 4:30 pm | Doing Right: A Private Company's
ESG Journey
<i>Bonnie Chapman, Ergon</i> |

Friday, May 19, 2023

- | | |
|---------------------|---|
| 8:25 am - 8:30 am | Welcome and Announcements
<i>Kimberly Williams</i> |
| 8:30 am - 10:10 am | Extreme Ownership
<i>BG Allen, BG Allen & Co.</i> |
| 10:20 am - 12:00 pm | Extreme Ownership Cont.
<i>BG Allen, BG Allen & Co.</i> |
| 1:00 pm - 2:15 pm | The Banking Industry & the Current
Environment
<i>David Schwartz & Scott Hughes,
Federal Reserve of Atlanta</i> |
| 2:25 pm - 3:15 pm | Challenges and Opportunities in the
Current Economic Development
<i>David Williams, CRI</i> |
| 3:15 pm - 4:30 pm | Leadership Through Internal Controls
<i>Billy Morehead, Mississippi College</i> |

Accounting & Auditing Conference

FEATURED SPEAKERS:



Dave Cotton, CPA



*Bob Lewis,
The Visionary Group*



*Jaclyn Veno, CPA,
Galasso Learning Solutions*



*Doug Lewis,
The Visionary Group*

**Tuesday
May 16, 2023**

- Livestream & In-Person at the MSCPA Training Center, Ridgeland
- Member Price: \$225
- Credits: 8

AGENDA

Tuesday, May 16, 2023

- | | |
|---------------------|---|
| 8:30 am – 10:10 am | <p>When You Absolutely, Positively
Need to Know What It Costs</p> <p><i>Dave Cotton, CPA</i></p> |
| 10:20 am – 12:00 pm | <p>Fraudsters Never Let a Crisis Go to
Waste: COVID Fraud Schemes</p> <p><i>Dave Cotton, CPA</i></p> |
| 12:50 pm – 2:30 pm | <p>Super Session: Succession
Assessment, Capacity and
Offshoring, Creating and/or
Expanding Advisory Services,
and M&A</p> <p><i>Bob Lewis & Doug Lewis,
The Visionary Group</i></p> |
| 2:45 pm – 4:25 pm | <p>A&A and FASBI Update</p> <p><i>Jaclyn Veno, CPA,
Galasso Learning Solutions</i></p> |

K2 Technology Conference

Technology Conference with K2 Enterprises

Monday & Tuesday
May 22 - 23, 2023

- Up to 16 Credits

AGENDA

Monday, May 22, 2023

8:30 am - 10:10 am	Tech Update 2023 Brian Tankersley
10:20 am - 12:00 pm	Morning Breakout Sessions (Choose 1): Using OneNote More and Email Less Larry McClelland CPA Firm Update Brian Tankersley Now Is The Time to Automate! Steve Yoss
1:00 pm - 2:40 pm	Afternoon Breakout Sessions (Choose 1): Taking Another Look at PDFs Larry McClelland Shredding Your Servers and Going Virtual Brian Tankersley Collaboration - Portals, Payments, and Signatures Steve Yoss
2:50 pm - 4:30 pm	The Best Kept Secrets of Microsoft 365 Larry McClelland

Virtual Only

Sponsored by  MSCPA

Tuesday, May 23

8:30 am - 10:10 am	Ripped From The Headlines - Outrageous Tales Of Cybercrimes Brian Tankersley
10:20 am - 12:00 pm	Morning Breakout Sessions (Choose 1): Top Ten Outlook Tips Larry McClelland K2's The Digital Home Brian Tankersley Accounting Solutions and Add-Ons for Small Businesses Steve Yoss
12:50 pm - 1:40 pm	Afternoon Breakout Sessions (Choose 1): Six Essential Teams Features Larry McClelland Accounting Solutions: Mid-Market Brian Tankersley Simplifying and Economizing Your Tech Stack Steve Yoss
1:50 pm - 2:40 pm	Continuing Afternoon Breakout Sessions (Choose 1): OneDrive's Best Practices Larry McClelland Kicking it up a Notch with KPIs Brian Tankersley Understanding Your Ransomware Risk Steve Yoss
2:50 pm - 4:30 pm	Ten "Must Know" Features In Excel Steve Yoss

SPRING CLUSTERS:

Pick & Choose - 10 Classes - 4 hours each - 5 days

6/5/2023

Monday
MSCPA Center



Select Estate and Life Planning Issues for the Middle-Income Client

Discussion Leader: William F. (Bill) Taylor

Cost: Members: \$160 Non-Members: \$200

Course Hours: 8:30-12:00

LEVEL: Update **CPE Credit:** 4 Tax **VENDOR:** Surgent **ACRONYM:** PMI4/PMI4W

COURSE OBJECTIVES AND DESCRIPTION: Clients think that estate planning only applies to the very rich. In truth, there are many issues of critical concern for which the middle-income client needs to plan. This course is a must-attend for all Accounting and Financial Professionals who work with middle-income clients and are looking for ways to provide additional quality services. Updated for developments relative to estate tax changes.

6/5/2023

Monday
MSCPA Center



Required Minimum Distributions: Compliance and Planning

Discussion Leader: William F. (Bill) Taylor

Cost: Members: \$160 Non-Members: \$200

Course Hours: 1:00-4:30

LEVEL: Intermediate **CPE Credit:** 4 Tax **VENDOR:** Surgent **ACRONYM:** RMD4/RMD4W

COURSE OBJECTIVES AND DESCRIPTION: Required minimum distributions (RMDs) from employer retirement plans and IRAs must be made or steep penalties will be incurred. Planning opportunities exist in certain situations to minimize distributions. Also, special rules exist for inherited retirement funds. Your clients depend on you to help them navigate the rules regarding required minimum distributions and the taxation of distributions. This course addresses compliance issues and planning opportunities regarding required minimum distributions.

6/6/2023

Tuesday
MSCPA Center



Maximizing Your Social Security Benefits

Discussion Leader: William F. (Bill) Taylor

Cost: Members: \$160 Non-Members: \$200

Course Hours: 8:30-12:00

LEVEL: Basic **CPE Credit:** 4 Tax **VENDOR:** Surgent **ACRONYM:** SSR4/SSR4W

COURSE OBJECTIVES AND DESCRIPTION: The leading edge of the baby boomer generation has already reached retirement age. Financial and tax planners can expect increased demand for strategies that dovetail Social Security with other retirement and estate planning objectives. This course provides tax and financial planning professionals with both the background information on the Social Security system and the strategies clients will need in dealing with Social Security, and the myriad other related retirement planning issues.

6/6/2023

Tuesday
MSCPA Center



Securing a Comfortable Retirement

Discussion Leader: William F. (Bill) Taylor

Cost: Members: \$160 Non-Members: \$200

Course Hours: 1:00-4:30

LEVEL: Intermediate **CPE Credit:** 4 Tax **VENDOR:** Surgent **ACRONYM:** SCR4/SCR4W

COURSE OBJECTIVES AND DESCRIPTION: This course gives CPAs the knowledge to help their clients plan for retirement by evaluating how much retirement income they will require and planning for how to reach their retirement goals.

6/7/2023

Wednesday
MSCPA Center



Surgents Individual Income Tax Update

Discussion Leader: William F. (Bill) Taylor

Cost: Members: \$160 Non-Members: \$200

Course Hours: 8:30-12:00

LEVEL: Update **CPE Credit:** 4 Tax **VENDOR:** Surgent **ACRONYM:** BIT4/BIT4W

COURSE OBJECTIVES AND DESCRIPTION: This highly informative course will bring you up-to-speed on the latest in individual tax law developments and the corresponding or responsive planning opportunities available to your clients. You will come away from the course ready to educate your individual tax clients and implement tax-savings ideas that will serve their ever-evolving needs. Continually updated to reflect enacted legislation.

SPRING CLUSTERS CONT'D

6/7/2023

Wednesday
MSCPA Center



Surgent's S Corporation, Partnership, and LLC Tax Update

Discussion Leader: William F. (Bill) Taylor

Cost: Members: \$160 Non-Members: \$200

Course Hours: 1:00-4:30

LEVEL: Update **CPE Credit:** 4 Tax **VENDOR:** Surgent **ACRONYM:** BCP4/BCP4W

COURSE OBJECTIVES AND DESCRIPTION: If you are a practitioner who wants the latest information on tax changes affecting your business clients or employers, then you should take this enlightening course. You will learn invaluable knowledge, strategies, techniques, innovative tax-planning concepts, income-generating ideas, and other planning opportunities available to S corporations, partnerships, LLCs, and LLPs. Continually updated to reflect enacted legislation.

6/8/2023

Thursday
MSCPA Center



Annual FASB Update and Review

Discussion Leader: Curtis Quickel (Remote Speaker)

Cost: Members: \$160 Non-Members: \$200

Course Hours: 8:30-12:00

LEVEL: Intermediate **CPE Credit:** 4 A&A **VENDOR:** Surgent **ACRONYM:** FUR4/FUR4W

COURSE OBJECTIVES AND DESCRIPTION: This course provides a detailed discussion on the key topics related to financial reporting, though in a summarized format. The course will focus on recent ASUs issued by the FASB with a concentration on issues of greatest significance to most accounting practitioners. Specifically, the course will review recently issued FASB standards on leases and provide an update on the status of ASC 842 implementation and other hot button accounting issues, such as what is on the FASB's technical agenda. This course is the place to go for a succinct but thorough update on the big topics impacting financial accounting and reporting.

6/8/2023

Thursday
MSCPA Center



Non-GAAP Financial Statement Options: Cash, Modified Cash, and Tax Basis

Discussion Leader: Curtis Quickel (Remote Speaker)

Cost: Members: \$160 Non-Members: \$200

Course Hours: 1:00-4:30

LEVEL: Basic **CPE Credit:** 4 A&A **VENDOR:** Surgent **ACRONYM:** CMT4/CMT4W

COURSE OBJECTIVES AND DESCRIPTION: For many businesses, preparing financial statements using a special purpose framework may provide an alternative to the complexity of U.S. GAAP. This course will provide you with an overview and hands-on application on preparing financial statements using common special purpose frameworks such as tax basis and cash or modified cash basis financial statements. You will learn the unique measurement and disclosure requirements of various Special Purpose Framework (SPF) options using example financial statements and illustrative disclosures. The course also includes common practice issues encountered when preparing SPF financial statements, including disclosure and reporting requirements. We will also review recent updates to both audit and SSARS standards that impact engagements performed on SPF financial statements.

6/9/2023

Friday
MSCPA Center



New

Controller/CFO: Hot Topics Facing Today's Financial Professional

Discussion Leader: Curtis Quickel (Remote Speaker)

Cost: Members: \$160 Non-Members: \$200

Course Hours: 8:30-12:00

LEVEL: Update **CPE Credit:** 4 Gen **VENDOR:** Surgent **ACRONYM:** TCF4/TCF4W

COURSE OBJECTIVES AND DESCRIPTION: In today's rapidly changing world, finance professionals are required to wear many hats and are often the keys to the success of the organization. On one hand, they need to be abreast of the latest proven financial skills for making the best decisions, and on the other hand they need the best skills to motivate, manage, and lead people. Being pigeon-holed into one area or another is neither good for career building nor good for the organization. This reality has proven to be even more true with the advent of COVID-19. We'll cover the latest issues that all CFOs and controllers need to know about and provide how-to guidance to allow for immediate use in their organizations.

SPRING CLUSTERS CONT'D

6/9/2023

Friday

MSCPA Center



New

Integrated Planning, Forecasting, and Budgeting for Organizational Success

Discussion Leader: Curtis Quickel (Remote Speaker)

Cost: Members: \$160 Non-Members: \$200

Course Hours: 1:00-4:30

LEVEL: Intermediate **CPE Credit:** 4 Gen **VENDOR:** Surgent **ACRONYM:** PLF4/PLF4W

COURSE OBJECTIVES AND DESCRIPTION: Planning may be one of the most important assignments of the finance professional; however, it is often accomplished in a way that can harm the organization. In many cases, huge sums are spent only to have a planning document developed that does not serve to bring the company together, but rather causes internal division. In some situations the budget can actually harm both productivity and alignment. This course is designed to bring planning, budgeting, and forecasting together into one fully aligned process that is easier, more efficient, and fully engages all parts of the organization. Rather than the plan being owned by the finance department, it is owned and followed by everyone from the CEO to the entry-level employee.

ONLINE MSCPA CPE CATALOG

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.

Keyword <input type="text" value="(title, code, description, etc...)"/>	Training Type <input type="text" value="Online MSCPA Course"/>
Hide all filters ▼	
Location <input type="text" value="Select One..."/>	Leader <input type="text" value="Select One..."/>
Field of Interest <input type="text" value="Select One..."/>	Curriculum <input type="text" value="Select One..."/>
Vendor <input type="text" value="Select One..."/>	Month <input type="text" value="Select One..."/>



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

Presorted Standard
U.S. Postage
PAID
Jackson, MS
Permit No. 134

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 27 years combined experience, our brokers know your market..

PRACTICES FOR SALE:

- Desoto County (Metro), MS - Gross \$1.1M
- W Middle Tennessee - Gross \$318k
- NEW: Chattanooga, TN Area Gross \$2.115M
- 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.



IS IT TIME TO SELL? Place your practice in trusted hands. A successful accounting practice may sell easily, but can that buyer be trusted with your legacy? If you are considering retirement or selling for another reason, allow us to explore options with you. Contact Charles Lindsay, CPA at charles.lindsay@mcl.cpa or 601.898.8875.

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:

- Biloxi-Ocean Springs Area CPA grossing \$200K *Sold*
- Southwest TN / Northwest MS practice grossing \$160K *Available*
- Tuscaloosa, AL CPA grossing \$175K *Available*
- Montgomery, AL area CPA grossing \$280K *Available*
- Okaloosa County, FL (Western Panhandle) CPA grossing \$365K *Available*
- Knoxville, TN practice grossing \$195K *Available*
- South of Knoxville, TN CPA grossing \$405K *Available*
- East Nashville CPA grossing \$210K *Available*

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, or visit www.APS.net.



CPA/CPA CANDIDATES: Nail McKinney P. A., a locally-owned Public Accounting Firm for over 70 years and located in Tupelo, Mississippi, is seeking an experienced accountant, CPA or CPA eligible, with a minimum of 2 years of experience in Public Accounting. We offer competitive compensation and benefits package and encourage a strong work/life balance. To apply, send resumes to Rmcperson@nmcpa.com.