

NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

CONNECTION

SPRING 2018

IN THIS ISSUE

- 2 Message from the President
- 5 Message from the CEO
- 7 Fortifying Your Future
- 14 Highlights from the Annual Meeting
- 17 Legislative Update
- 19 Welcome New Members & Member Minutes
- 22 The Pass-Through Business Income Deduction
- 27 CPE Summer Calendar
- 29 Preparer Penalties Assessed to Cost Segregation Consultant
- 32 Young Professionals Update
- 33 Highlights from the YP Golf Clinic
- 36 Content Marketing for Your Accounting Firm



2018 EMERGING LEADERS' SUMMIT

Tuesday, August 28th

8am to 4:30pm

**Southern New Hampshire University
Manchester, NH**

The **New Hampshire Society of CPAs**, **NH Bar Association**, and **NH Bankers Association** have teamed up once again to design a program specifically for up and coming leaders in the financial and legal fields. We invite any and all who strive for success and want to learn different tools and strategies to help them on their path to greatness. This year's program will include segments on time management, leadership styles, problem solving, recruitment and retention, and so much more. Don't miss this amazing opportunity to network with your peers and learn the skills to become a great leader!

Contact Amanda Renfrew at arenfrew@nhscpa.org or 603.622.1999 for more information.

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1750 Elm Street, Suite 403
Manchester, NH 03104

603.622.1999 • www.NHSCPA.org

OFFICERS

Evan Stowell, CPA

President
(603) 569-1953
estowell@lmrpa.com

Edward C. David, CPA

President-Elect
(603) 893-0594
ed@edcpas.com

Nina J. Chang, CPA

Treasurer
ninajchang@gmail.com

Kerrin A. Rounds, CPA

Secretary
(603) 230-5000
kerrin.rounds@dhhs.nh.gov

Kelli D'Amore, CPA

Director
(603) 224-5357
kdamore@nathanwechsler.com

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Kendra J. Bell, CPA

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(603) 788-4928
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Jason M. Beiswenger, CPA, 2021

(603) 627-3838 x204
jason@hrhcpa.com

Gary Boisvert, CPA, 2020

(603) 622-7070
gboisvert@vachonclukay.com

Jessica S. Bouchard, CPA, 2021

(603) 626-2222
jbouchard@bnnncpa.com

Karen Boulay, CPA, 2021

(603) 882-1111
kboulay@melansonheath.com

Jason E. Cole, Esq., CPA, 2019

(603) 669-1000
jason.cole@cmc-nh.org

Jennifer Elder, CPA, 2020

(603) 960-9460
jelder@sustainableco.com

Lisa Gerrish, CPA, 2020

(800) 668-1249
l.gerrish@snhu.edu

Jason D. Houston, CPA, 2019

(603) 357-4882
jhouston@jgbco.com

Kerry L. Lekas, CPA, 2021

(603) 434-2889 x113
kerry@dufresnecpa.com

W. Jay Simms, CPA, 2020

(603) 653-0044
jsimms@tss-cpa.com

EXECUTIVE OFFICE

Robin Abbott

CEO
rabbott@nhscpa.org

Amanda Renfrew

Marketing/Events Manager
arenfrew@nhscpa.org

Juliana Summers

Finance Manager
jsummers@nhscpa.org

From the President



Evan Stowell, CPA
2018-19 NHSCPA President

Does anyone remember when May used to be a “slow” month? Heck, even a “slower” month? I’m sure many of you will agree, we seem to find ourselves far busier than anticipated this time of year. Sure, another busy season may have passed, but only to give way to a barrage of special projects and engagements, new client work, board meetings and of course the occasional fundraiser.

The blistering pace at which regulators and standard setters have been working certainly contributes to this feeling; However, at the end of the day it’s hard to point to one single cause or factor, except that of change. With the technologically connected world we live in, change seems to be the one constant. Canadian Prime Minister Justin Trudeau was recently quoted as saying, “the pace of change has never been this fast, yet it will never be this slow again.” Let that sink in for a minute, and then consider what a great opportunity we are faced with as a profession.

Our 2018 Annual Meeting and CPA Inauguration was held Tuesday, May 8, 2018 at the Manchester Country Club. A heartfelt thank you to our corporate and event sponsors who helped make this event possible. Those of you who were in attendance were treated to a wonderful evening highlighted by the Honorable William M. Gardner administering the oath to our 25 CPA Pledge Recipients, as well as our keynote speaker Bill Reeb, Vice Chair of the AICPA. Bill was nothing short of amazing, captivating the audience with his insight into the profession and words of wisdom for the Inaugurates, young professionals and students in attendance. A thank you to Joel Olbricht, for his help coordinating Bill as this year’s key note speaker. We are also very happy to announce that Ken Bishop, the President and CEO of NASBA will be keynote speaker for next year’s event.

The 2018 AICPA Spring Meeting of Council was held from May 20th to 23rd in Tucson, Arizona. I was fortunate enough to attend the meeting along with the Society’s appointed AICPA Council Member, Steve Burke of McLane Middleton. In keeping with the spirit of change, the meeting included a wide variety of speakers, including Barry Melancon, President and CEO of the AICPA, as well as experts in geopolitical, digital disruption, and more. With discussions ranging from the future of auditing, artificial

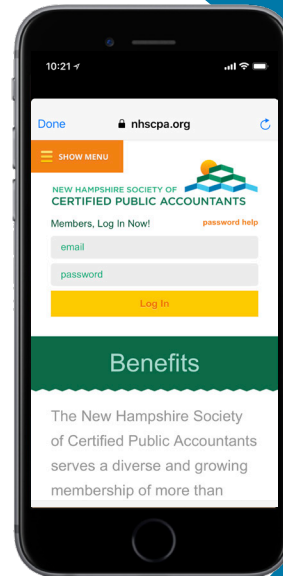
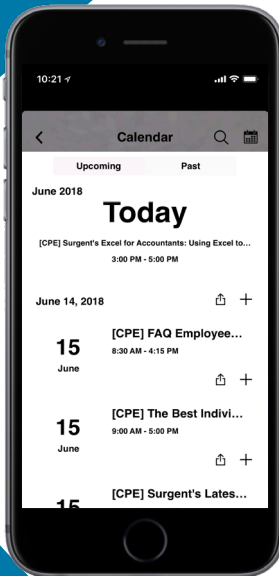
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NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS



Thank you for being a Member!

Don't Forget to Pay Your Dues!

From the President

< CONTINUED FROM PAGE 2

intelligence, Bitcoin, disruption, etc., it's safe to say change is on everyone's mind. In fact, the head of one top 20 accounting firm commented that 80% of his time was spent managing change. The take away being that we truly are living in extraordinary times.

I would be remiss if I did not take a moment to acknowledge our CEO, Robin Abbott and her team, Amanda Renfrew and Juliana Summers for all of the great work they have done over the past months. The good news of their work has traveled far and wide. Carl Petersen, Vice President of Small Firms at the AICPA, recently gave a shout out to the Society's town hall meetings, including last year's Keene Town Hall meeting which he attended, calling it a "home run." We have also been collaborating with other Societies – including our neighbors to the east, Maine, and others as far away as North Dakota.

As we move towards warmer months of school vacations, family road trips, baseball games, cookouts and the such, please accept this invitation to stay in touch with the Society and all the offerings we have. Of course, the recently unveiled mobile app is a great way to do this! You can download the app by searching the app store for NHSCPA. The app offers member's the opportunity to keep up to date with Society offerings, easily search through CPE offerings, register for courses, and converse with other society members through our fan wall, and more all from the convenience of your smart phone. In addition to our traditional continuing education offerings we are continually working to bolster other events including the regional town hall meetings, seminars and special events.



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Robin Abbott, CEO

Here we are in June and once more, we finished an amazing fiscal year with a positive net surplus, an influx of new members (including three times the student membership), and most importantly, a renewed enthusiasm of our direction and energy at the Society. For that, we are all very grateful. We are once again reminded that the value and service we bring to a thriving profession is apparent. This encourages me to take this moment to highlight a couple of key initiatives:

Our Young Professional Committee, most assuredly our greatest asset and growth prospect, has a new Chair, Zach Nowlan of Melanson Heath. The committee has doubled its number of members, created new events and professional networking opportunities such as our Emerging Leaders' Summit, Mentoring Program with a Golf Clinic component, the Accounting on the Horizon Tour in partnership with NH Jump\$tart to visit High School students in their classrooms, and so much more. Most notable is the newest collaboration with Volunteer NH which offers free CPE classroom credit in exchange for volunteer hours.

Our Tax and Legislative Committee recently focused its efforts on the passing of HB 1401, which was spearheaded by our past Board Chair, Kendra Bell. The Bill was signed by the Governor on May 25th with unanimous support from both the House and Senate. This was a year-long process that included a great deal of effort including legislative education and testimony at the State House.

I often sound like a broken record, as I proudly retain the title of NHSCPA's top cheerleader; however, I was recently informed by some of our members attending national AICPA and NASBA events that our efforts in New Hampshire now garnered resounding praise and admiration from national leaders and state societies

within their presentations. We are extremely proud of the work we do here and gratefully accept all of these wonderful acknowledgements.

I would like to take a moment here to thank some of our local experts who have selflessly given their time and talents to speak in our classroom. Steve Burke, Beth Fowler, Charla Stevens and Chris Paul from McLane Middleton; Beth Lorsbach and Geoff Ransom from Sulloway and Hollis; and Jason Beiswenger (Howe Reilly Howe), Rick Peck (NH Charitable Foundation), Dave Juvet (NH BIA), Peter Hall, Laurette Edelmann (NH Center for Non-profits) and Matt Mercier (Acapella Technologies) have all been a huge content resource for our CPE and expert presenters in their field. Thank you all for taking the time from your hectic schedules to share your wealth of knowledge with our members!

I would be remiss if I didn't take this opportunity to thank our Corporate Sponsors who support us year-round. Thankyou Santo Insurance & Financial Services, Inc., Rise Private Wealth Management, Right Networks, Bedford Cost Segregation, Brady Sullivan Properties, Fiduciary Trust, UNH Peter T. Paul College of Business and Economics, NH Charitable Foundation, Southern New Hampshire University, NBT Bank, McLane Middleton, Tax Point Advisors, Service Credit Union, and Devine Millimet for your belief in us and for your continued support of our members.

In closing, we certainly hope that you continue to work with us whether it's to participate in our classroom education, attend a networking event, work with students or seek ways to connect with colleagues in your state and beyond. Our promise to you is the continued effort we give each and every day to make your job a little easier, and your importance and professionalism paramount.

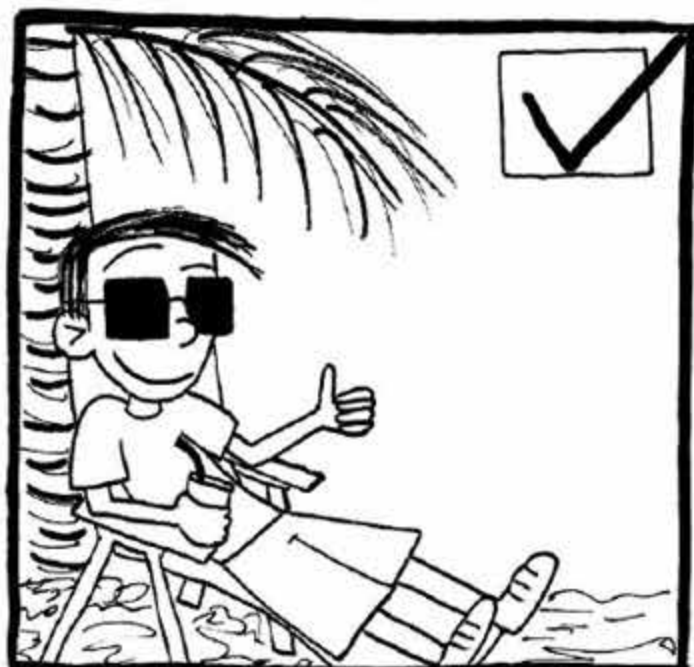
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A handwritten signature in black ink, appearing to read 'Robin Abbott'.

Robin Abbott, CEO



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Fortifying Your Future

Three Tips for Thriving in Your Early Years

By Zach Nowlan, Melanson Heath

In the early years of your career, you will find that there are many paths that you can follow – only you can decide which ones to take. We're all responsible for our own goals, dreams, and ambitions. Your choices define what those are and how you will get there. There are countless ways to thrive, and many individuals have their own thoughts and beliefs on the “best” way to succeed. However, everyone's definition of success is different and every person's path will hold different challenges. What I offer are three universal tips to help you on your unique path to success.

1 Seek to Understand the ‘Why’

Whether you're starting day one of an internship, or you're a managing partner, seeking to understand the ‘why’ is crucial to the effective implementation and performance of every facet of an organization. Daily, we face constant pressures to learn and perform immediately. It's nearly effortless to respond to a request with ‘Yes, I know how to do this’ in order to garner instant gratification and mitigate a potentially stressful situation. Yet knowing how to complete a task does not mean that we truly understand why it needs to be done. Here are some actions to begin taking to ensure you're heading in the right direction to begin to ‘understand the why’:

- **Ask questions.** And don't be afraid to keep asking. If you're in a nurturing environment you will be encouraged to ask questions. That doesn't mean that these questions will be welcomed every moment of every day, but you need to ensure that you continue to ask in order to facilitate your growth. Your leadership will understand that you are seeking this knowledge to build and strengthen your foundation and, if they don't, tell them! As a

good leader, they will understand your position and recall what it was like to be in your shoes – never stop asking questions – there is limitless knowledge to obtain.

- **Become an active and engaged listener.** It is okay to ask someone to repeat themselves. In the widely popular, must-read, book *The 7 Habits of Highly Effective People* by Stephen Covey, Habit #5 states ‘Seek first to understand, then to be understood’. We must continuously stay involved in discussions while seeking clarity in our understanding – not simply become a ‘yes’ person. It may be difficult, at times, to understand what is being conveyed to us however we must stay active in discussions to ensure we are truly grasping a concept. Not only does this save time, in the long run, it also demonstrates that we are engaged and doing our best to grasp the principles being communicated.

- **Remain observant.** Never be afraid to inquire as to why a specific job or task is being performed. Throughout our career we will learn just as much, if not more, from observing individuals and how they complete various tasks and processes. We must engage in the act of observation as opposed to, simply, watching something occur. Stay active in your observations, ask yourself if you truly understand what is occurring and why it is occurring, and when you don't have an answer don't shy away from asking clarifying questions to enhance your knowledge.

- **Apply.** Now that you've begun to understand the why's, we must perform what we have learned in order to demonstrate our competency. Applying what we have learned will often result in additional

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questions – that’s a good thing! Though we may feel that enough time has been spent in the previous steps before application, we must continue to ask follow-up questions to ensure our knowledge is refined and not be afraid to do so. If we are continually asking, we are growing, and that will only lead to improved success.

- **Teach.** Now that you’ve applied your knowledge and ironed out the ‘kinks’, one of the best ways to demonstrate your competence related to a concept, idea, or process, is by sharing what you’ve learned with others. You’ve begun to understand and have practiced, now pass it on. Through this exercise you will often identify that there are ‘pieces of the puzzle’ that need to be developed further. There will be struggles with this early on and that’s a good thing! Remind yourself to be humble and, when applicable, admit that you don’t know everything. While you’re helping another individual, you are furthering your own growth by diving deeper into a concept. Oftentimes teaching what we think we know uncovers questions we had yet to ask.

Following these steps is simply the beginning of understanding the why. Engaging in these habits early in your career will only help develop and accelerate your individual and organizational growth. We must continue to remember that we will never know everything, especially in the accounting profession, and we must always seek to understand more – there is limitless potential.

2 Own Your Suit

Your suit is who you are. It is where you come from, what you’ve experienced, and where you’re going. It is your way of showing the world that you’re here and you are ready to face whatever comes your way. In the world of business, we often assimilate to our surroundings in order to blend in, not create ripples, and ‘fit the mold’. While we have to adapt to the structure, culture, and beliefs of our organization to promote a constructive work environment, we must remember that we all bring different experiences, thoughts, and creativity to our workplace – it is our duty to apply our uniqueness for the benefit of our organization.

While this may seem difficult, following a few key steps will help us to identify positive ways to bring our ideas to the forefront.

- **Patch your suit together.** Identify who the top performers are in your organization and use their advice, successes, and failures to patch together your suit. Your best suit will not be made by one ‘designer’ – it will be a collection of various pieces from many different experiences. It is your duty to combine a myriad of influences, resources, and experiences to create your suit so that it is one of success.
- **Be confident.** As seemingly obvious as this ideal is, we must always remember to be confident in the

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[CONTINUED ON PAGE 10 >](#)

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Fortifying Your Future

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face of adversity. If there's a guarantee in this world it is that there will be individuals who question your uniqueness. As long as your foundation is built to further the good of your organization, you can stand true in the face of distress. Don't be afraid to show off your suit. You are here for a reason, you've earned it, don't let anyone tell you otherwise.

- **Stay committed.** To learning; to growth; to standing out. When you look at the top tier of any organization you will find that they did not get there by blending in and following exactly in the footsteps of their predecessor. This does not mean to try to recreate the wheel of those who've led you to where you are; it means to commit to the same practices that allowed them to get there by

helping improve the trail they've blazed before you. Chances are that those 'top-tier' individuals got to where they are by showing a willingness to learn, committing to their ideals and beliefs, working hard, and finding innovative ways to improve the work of those before them. This will not be easy and will often be met with challenges, but we must remind ourselves to commit to success and follow through on the goals we have set out to achieve.

- **Dry clean your suit.** Quite frankly, no one likes an old musky suit. The same goes for our personal suit. Remain committed to taking time to replace some of the old 'patches' with new, polished, and refined pieces to ensure that we are keeping our suit in the best shape possible. As we continue our personal journey through life, we will find that old thoughts and ideas are better replaced with fresh and modern concepts. Do not get complacent with the suit that we feel comfortable in; strive to keep your suit shiny and clean with innovative and progressive patches.

It is imperative we remember that we are in a forever changing environment, and in order to stay ahead of the curve we have to adapt and constantly question our perspective. Stay true to yourself and ensure your foundation is built on the ideals of success – you will find your path. Don't be afraid to stand out. It won't always be easy, and you will certainly face difficulties. Use those difficulties to learn, grow, and to ultimately achieve your full potential.

3 Show Up

How are we going to be successful if we don't show up? It's something that appears to be obvious, yet not everybody does it. In order to truly grow, you have to be present. On the surface showing up may seem like a no brainer, but being in attendance doesn't always mean we are present.

CONTINUED ON PAGE 12 >

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- **Defining 'present'.** 'Well if I'm there aren't I present?' Not always – just showing up does not mean that you're present. Put simply, being present is to be focused and attentive while applying all available resources to the task on hand. Become immersed in where you are and what you're doing – you will see that being present is much more than simply being in the room.
- **Be on-time.** As we become used to our daily routine it's easy to become undisciplined. Showing up on-time not only demonstrates our willingness to be there but also shows that we care. People will see this and, while it may not be commonly discussed, it is certainly something that is noticed. Punctuality is a sign of respect and discipline and will allow your leaders to develop trust in you.
- **Network internally.** Join a group, attend a meeting, go beyond the day-to-day activities by becoming immersed in your organizations culture and being present at as many events as possible. Look to meet new people at every event while building upon foundations that have already been started. If you're in a room full of individuals who do not know each other, be the first one to say 'hello'. It may be nerve racking at first however you must display the confidence in your suit by building new relationships internally. While you may think that you're the only one who feels nervous, it's a guarantee that others are feeling the same way and looking for someone to break the ice.
- **Network externally.** While continuously growing and strengthening your internal network we must challenge ourselves to build our external network. This is something that we've been doing our entire lives, yet we often forget – we've been networking since the first day we attended school! On day one nearly everyone is new and does not know one

another, yet from this point on we begin to meet and form relationships. This is not much different than the professional world. Everyone has to start somewhere and by being present at as many events, volunteer opportunities, and meetings we have the opportunity to build our external network.

Being present is one of the most obvious keys to becoming successful. It's important to be mindful of this simple, yet important, thought. Take the time to revisit and question if you are truly being present in all facets of your life. It may be terrifying to step out of our comfort zone and open ourselves to vulnerability; however, in order to grow, we must constantly challenge ourselves by, simply, showing up.

These three tips are only a few ways to begin evolving into the professional you wish to become. If you're able to utilize these steps as a resource and add them to your suit, they will serve as a useful patch. Seek to understand the why, be confident in your suit, and show up, and you will be taking a step in the right direction. You will undoubtedly face uncertainty in nearly every area of life but strive to always remain confident in your pursuit of success. Any step toward bettering yourself, is a step worth taking.

STAY CONNECTED

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ACC 696	Situational Ethics in Accounting

Highlights from the Annual Meeting

The New Hampshire Society of CPAs held their Annual Meeting and CPA Inauguration at the Manchester Country Club on Tuesday, May 8th. The event hosted over 200 CPAs, dignitaries, business professionals, and students. During the event the NHSCPA's new Board President, Evan Stowell, CPA, Share Holder at Leone, McDonnell & Roberts, PA in Wolfeboro, NH, announced new initiatives for the Membership Association including their new smartphone app (search NHSCPA on google or Apple app store). The App is a new benefit for members allowing them easier access to society information, event listings, and the ability to search over a thousand live and web based CPE programs.

Stowell also announced the NHSCPA's new volunteer initiative, Credits for Community. The NHSCPA has partnered with VolunteerNH and the Granite United Way to offer members the opportunity to earn credits towards in house continuing education by volunteering through VolunteerNH's volunteer HUB. The NHSCPA plans to give their members 1 free hour of CPE for every two hours they volunteer (Limit 8 hours per year).



NH's new CPAs (names listed below), Fred Briggs, Evan Stowell, NH Secretary of State Bill Gardner, and Robin Abbott, CEO of the NHSCPA

The event also hosted 25 recently licensed CPAs. Fred Briggs, CPA of the NH Board of Accountancy and Senator Jeb Bradley both spoke briefly to congratulate them on their accomplishment, followed by the annual Ethics pledge administered by NH Secretary of State, Bill Gardner. Congratulations to NH's newest Certified Public Accountants:

Heather Booth, CPA
Jillian Goldsworthy, CPA
Andrew Gordon, CPA
Jessica Holt, CPA
Ashley Kinville, CPA
Stephanie Kondvar, CPA
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Andrea Yacavoni, CPA

We are extremely honored to recognize the hard work and dedication of such a talented group of newly certified accountants and are very excited to offer new initiatives to enhance our member benefits and our commitment to NH's accounting professionals.

-Robin Abbott, CEO of the NHSCPA

CONTINUED ON PAGE 15 >

Highlights from the Annual Meeting

< CONTINUED FROM PAGE 14

The meeting wrapped up with a keynote address by Bill Reeb, CPA, CITP, CGMA, incoming Board Chair of the AICPA, and closing remarks by Robin Abbott. A door prize of a 100% Scholarship for WileyCPA Excel CPA Platinum Review Course was given to Yingli Li of Southern New Hampshire University. The event was generously sponsored by Howe, Riley & Howe, Baker Newman Noyes, Bigelow & Company, Leone, McDonnell & Roberts, PA, Melanson Heath, John G. Burke and Associates, P.C., Business Cents, Tyler, Simms, & St. Sauveur, P.C., Fiduciary Trust, Service Credit Union, Rise Private Wealth Management, Devine Millimet, Southern New Hampshire University, Right Networks, Santo Insurance & Financial Services, Inc., New Hampshire Charitable Foundation, NBT Bank, McLane Middleton, Bedford Cost Segregation, University of New Hampshire Peter T. Paul College of Business and Economics, and Brady Sullivan Properties.



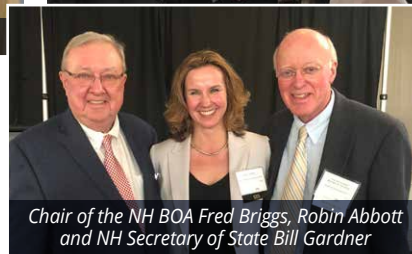
Jessica Bouchard, David Doyon, Lisa Gerrish, Michael Baker and Brian Bouchard



NH Senator Jeb Bradley



NHSCPA Board Members Lisa Gerrish and Kerrin Rounds



Chair of the NH BOA Fred Briggs, Robin Abbott and NH Secretary of State Bill Gardner



Keynote Speaker, Bill Reeb, CPA, CITP, CGMA



Kendra Bell, Robin Abbott, and Ed O'Reilly



NHSCPA Board



Robin, Joel Olbricht, Bill Reeb, Evan & Jessica Stowell



Kendra Bell presenting the Presidents' Award to Jason Beiswenger

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Legislative Update

By Teresa Rosenberger

What terrific legislative session the NHCPA Society had. Victory and speed!

CPA Bill Crossed Home Plate for a Big Win

As you may recall from past communications, the Society asked Sen. Representative Patty Lovejoy (D), a CPA from Stratham, to sponsor a piece of legislation, HB 1401, which would change the definition of "Attest" to be consistent with the 7th Edition of the Uniform Accountancy Act. The update primarily affects the definition of "Attest" and adds firm mobility to individual mobility in the New Hampshire Accountancy Act. The hearing in the House EDA Committee progressed at lightning speed. Joel Olbricht represented the Society with insightful testimony. Rep. Lovejoy was excellent, as always, explaining the language in terms non-CPA's can understand. Rep. Erin Hennessey (R), a CPA from Littleton, also a co-sponsor, was there for the entire hearing and executive session ready to jump in if needed. HB 1401 was clearly a bi-partisan bill with impressive sponsors.

After a few questions for Rep. Lovejoy and Joel, the committee voted unanimously to pass the bill and send it on its way. This may have been the fastest bill to be heard and voted on in the House in 2018 session. It was exactly 23 minutes from start to finish.

The bill then went to the Senate for a hearing, March 27th...tax crunch time. Rep. Erin Hennessey introduced the bill in the Senate and did an excellent job. Joel Olbricht, again, testified for the Society with Kendra Bell, the force behind the bill, waiting in the wings to jump in if necessary. The actual hearing was fast but poor Joel and Kendra had to wait over 2 hours for the bill to come up in order to testify (bill before went way overtime). A unanimous vote by the Senate Finance Committee was followed by a unanimous vote by the entire Senate.

Off the bill went to the Governor and he signed it into law on May 25th. The new law will be effective on July 24th, 60 days after signature.

Bravo to the Society for putting forward this piece of legislation and a huge shout out to Kendra and Joel for pushing it along so effectively. You have two very good friends in Patty Lovejoy and Erin Hennessey who not only understand your issues but are willing to sponsor them as well. A big thank you to Patty Lovejoy and Erin Hennessey.

Other 2018 Legislation of Interest

Education Tax Credits- HB 1686 and HB 1819

Many of your business clients may now use the Education Tax credits to give money to NH student scholarship organization for scholarships for low income children and in return receive a tax credit on the BPT and BET. There were a few changes made to the current law this session. HB1686 adds the interest and dividend tax in addition to the BET/ BPT tax credit. Anyone who pays the I/D tax can donate to the scholarship organization and receive an 85% tax credit on their I/D liability. HB1819 allows the businesses to request from DRA a tax credit for the BET or BPT for the entire program year of the scholarships not just 6 months. This gives businesses a better opportunity to see what their tax liability is before making the donation.

Interest and Dividends Tax Changes

There were many bills this session increasing the I/D exemption as well as phasing out the I/D tax completely. None of these bills moved forward. We'll see if they are back next year. Bets are they will be.

Regenerative Tissue Research Tax Credits

SB 564 has passed and been signed into law. It allows for exemptions to the BET and BPT for 10 years for

CONTINUED ON PAGE 18 >

Legislative Update

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qualified regenerative manufacturing businesses. This legislation is an attempt to attract new business to NH and especially the Millyard in Manchester. The passage of SB 564 is precedent setting as NH usually does not give specific tax credits to one industry. We expect you will see multiple tax exemption bills in 2019...everything from health care industry tax exemptions to manufacturing company exemptions to wine making tax exemptions.

Effective date change to business tax reductions

HB 1292 changes the effective dates of the rate reductions to the BPT and the

BET to the beginning of the respective calendar year.

Next Biennium...2019-2020

The primary for the 2019-20 biennium will be held in September and the general election in November. We already know two Senators are not running for reelection, Bette Lasky of Nashua (D) and Andy Sanborn of Bedford (R). There are many House members who are also not running for reelection.

As for legislation for the 2019 session, the filing period for House incumbents running for reelection is September 9- 21. A filing period opens again for all House members who have won the election, November 13- December 3. The Senate usually announces its filing period for 2019 legislation after the general election.

No matter who wins the House majority, Republicans or Democrats, there will be a new Speaker. Gene Chandler, the current Speaker, has announced he will not run for Speaker in 2019. To date, there are at least 6 Republican who have announced if Republicans win the majority in November, they will run for Speaker. One Democrat has announced a run so far. Much more to come on this after the election.

As for the Senate, it all depends on who wins the majority of the seats. Both current Senate President Chuck Morse and current Democratic leader Jeff Woodburn are running for reelection so again it will depend on who wins the majority of seats as to who the next senate President is.

The Governor is running for reelection. There are many candidates also running for the Democratic nomination for Governor. It will be a busy political summer and fall for many!

Most importantly, if you have any ideas for legislation for the Society to advance in 2019, please us know before Labor Day if possible. All ideas are welcome.

Enjoy your summer!



WE WANT TO KNOW!

We do our best to highlight our members' achievements in each issue of the *NHSCPA Connection*. However, we can't catch them all. Make sure to let us know about new hires, promotions, awards, and any community service events in which you and your firm participate in. Send your news to: arenfrew@nhscpa.org

New NHSCPA Members

AFFILIATE MEMBER

Marissa Mamet
Nashua

ASSOCIATE MEMBER

Susan Duchesney

Kerri Benton
Windham

Michael Panebianco
Manchester

Tammy Letson
Lancaster

Elise St. Cyr
Lancaster

Lisa Stinson
Lancaster

FELLOW MEMBER

Sarah Racicot
Milford

Christopher Johnson
Nashua

Donavan Billings
Pelham

Crystal Middleton
Windham

Stephanie Kondvar
Concord

Ashley Kinville
Concord

Lucas Hahn
Lebanon

Robert Arthur
Lee

STUDENT MEMBER

Chirag Patel
Boston

Jacob Collins
Manchester

Alyssa Maston
Manchester

Yuhong Luo
Manchester

Karina Locke
Alexandria

Welcome!

Member Minutes

Adam Lord, CPA, CNAP, Audit Manager at **Penchansky & Co., PLLC** was recently announced as one of the NH Union Leader's "40 under Forty". Adam is an active member of the NHSCPA, serving as Chair of the Marketing and Communications Committee as well as being a member of the NHSCPA Young Professionals Committee. He also currently serves on the Governor's Millennial Advisory Council.

Leone, McDonnell & Roberts Shareholder, **Evan Stowell, CPA** was installed as NHSCPA Board President. Stowell joined the NHSCPA in 2010 and has served in various roles throughout the organization including assisting on the Young Professionals and Golf Tournament committees.

Nathan Wechsler & Company, PA is pleased to announce that Kirk Leoni, CPA, Principal, was recently re-elected as Chair of Canterbury Shaker Village. This will be Leoni's third term chairing the organization's board of trustees. They are also happy to announce that **Oreste "Rusty" Mosca, CPA** recently sat on a panel at the BDO Alliance USA's 2018 Alliance Conference. The group's discussion centered around "Ways to Drive Profitability Through Superior Client Relationships."

Care about Our Community? So do we!

The NHSCPA and Volunteer NH are working together to give NH CPAs incentive to give back! That's why we have started a program to offer CPAs credits for community!

When you login to VolunteerNH's Get Connected website as a member of the NHSCPA Group, NHSCPA will give you 1 credit to attend a live CPE course in our classroom for every 2 hours you volunteer for a NH Non-profit (Limit 8 credits per member per year).

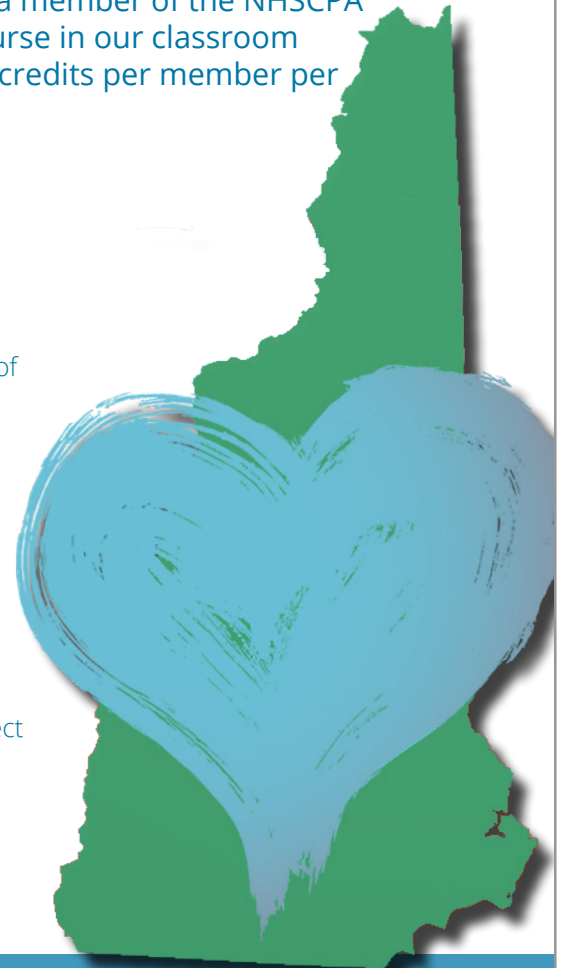
How to sign up:

- Go to <https://volunteernh.galaxydigital.com/>
- Click "SIGN UP" on the top right hand of the screen
- Create your profile by going through prompted steps
- Once you have created your profile reach out to Juliana Summers at jsummers@nhscpa.org, she will send you a link to become a member of the NHSCPA user group

How to track your volunteer hours:

- Go to <https://volunteernh.galaxydigital.com/>
- Login into your profile
- Search Opportunities (on the left) to find the right volunteer opportunity for you
- Click the purple "RESPOND" button
- On the Opportunity Response page you will be asked for "Additional Volunteer Information". Next to User Group use the drop down to select NHSCPA from the list.
- Click "Submit Opportunity Response" and we will take it from there!

For more information on the NHSCPA, visit our website at
www.nhscpa.org



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The Pass-Through Business Income Deduction

By Steven Burke and Catherine Hines

To the surprise of many, the federal tax legislation that was the focus of last fall's Congressional session, the Tax Cuts and Jobs Act of 2017 (the "TJCA"), was enacted December 22, and largely became effective January 1. The deduction for business income from a pass-through entity has been one of the most keenly anticipated features of the Act. This article will highlight features of the deduction with which financial advisors will want to be familiar.

A new section of the Internal Revenue Code ("Section 199A") provides a deduction for "qualified business income" or "QBI" of a non-corporate taxpayer. The deduction is generally 20% of the taxpayer's QBI from a partnership, S corporation or sole proprietorship. The deduction reduces the taxpayer's taxable income (but not adjusted gross income).

Previously, income earned through a partnership, sole proprietorship or S corporation by an individual was taxed at rates up to 39.6%. The TJCA reduced this top individual rate to 37%. If the QBI deduction applies, income from a pass-through entity will be taxed at rates up to 29.6% (i.e., $37\% \times (100\% - 20\%)$). Complex limitations, however, change this result in a variety of particular circumstances.

Deduction Formula

A glance at the statute reveals that the deduction formula itself is quite complex. Shorn of references to limitations and special deductions for qualified cooperative dividends, qualified REIT dividends and qualified publicly-traded partnership income, however, the deduction is revealed to be equal to the "combined qualified business income amount" of the taxpayer. The combined qualified business income amount is generally equal to the sum of 20% of the taxpayer's QBI for each qualified trade or business carried on by him.

What is "Qualified Business Income"?

QBI is the net amount of items of income, gain, deduction and loss with respect to any qualified trade or business of the taxpayer that are effectively connected with the

conduct of a U.S. trade or business (as defined in the statute describing taxation of foreign corporations) and included or allowed in determining taxable income for the tax year. Since the deduction applies to partnerships and S corporations at the partner or shareholder level, each partner or S corporation shareholder takes into account his allocable share of each item of income, gain, deduction or loss.

As a net amount, the combined qualified business amount can be negative. Any negative amount is carried over and reduces QBI in succeeding years. Note that a negative amount is not treated as a net operating loss.

Importantly, the definition of QBI does not include wages earned as an employee, reasonable compensation paid to the taxpayer by the qualified trade or business, guaranteed payments, and payments to a partner not acting in his capacity as a partner for services. Thus, Section 199A creates a new incentive to characterize income as business income rather than compensation. Note that the reference to "reasonable compensation" in the statute does not limit its application to the shareholders of an S corporation, which suggests an advantage for other types of pass-through entities, but it remains to be seen whether the IRS will attempt to apply a similar concept to service-providing partners or sole proprietors who try to characterize all of their income from a qualified business as QBI. QBI also does not include investment income, such as capital gain or loss, interest income or dividend income.

Limits on the Deduction

There are two main limitations on the QBI deduction: 1) the specified services limitation and 2) the wage and property limitation (each described further below). These limitations and a host of incompletely defined terms create opportunities for planning and/or confusion.

As noted above, QBI must relate to a "qualified trade or business" which is defined as any trade or business *other than* a "specified service trade or business" or

CONTINUED ON PAGE 23 >

The Pass-Through Business Income Deduction

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the trade or business of performing services as an employee. This exclusion from the definition of a qualified business was, according to the Conference Report for the TJCA, intended to prevent high-income taxpayers from attempting to convert wages or other compensation for personal services into QBI that is deductible. The term trade or business is not defined in Section 199A, nor is any definition referenced.

A “specified service trade or business” is defined by reference to the definition of a trade or business in Section 1202(e)(3)(A) without regard to the words “engineering” or “architecture”, which leaves us with “health, law, accounting, actuarial science, performing arts, consulting, athletics, financial services, brokerage services, or any trade or business where the principal asset of such trade or business is the reputation or skill of one or more of its employees or owners”; and also includes a trade or business that involves the performance of services consisting of investing and investment management, trading, or dealing in securities, partnership interests, or commodities. Income from these disfavored businesses cannot be treated as QBI if the taxpayer’s taxable income exceeds certain inflation-adjusted thresholds (in 2018, \$415,000 for married, filing jointly, and \$207,500 for all filing statuses). The benefit of the deduction starts to phase out earlier (at \$315,000/\$157,500 in 2018). Thus, if a married partner in an accounting firm has taxable income of \$500,000 and his allocable share of partnership income is \$300,000, he cannot take the deduction. But if his total taxable income were \$300,000, he could take a deduction of \$60,000.

In contrast, if he were a partner in a non-specifically listed business that could make a case that its principal asset is something other than the skill of its owners or employees, say a retailer or a real estate developer, he might be eligible for the full deduction. But one more limitation may apply to eliminate the deduction. Above the taxable income threshold described above, a wage and property limitation applies as well. Once over the threshold, a taxpayer can only deduct 20% of QBI up to the greater of (1) 50% of the taxpayer’s allocable share of “W-2 wages” that are “properly

allocable to” the qualified business, or (2) the sum of 25% of the taxpayer’s allocable share of W-2 wages properly allocable to the business, plus 2.5% of the taxpayer’s allocable share of the unadjusted basis of all “qualified property” immediately after acquisition of such property held by the business.

“W-2 wages” are amounts described in Section 6051(a) (3) and (8) that are paid with respect to employment of employee. Generally, this includes all wages paid to any employee (section 3401(a) definition) and elective deferrals into 401(k) plans and Section 457 plans, including Roth contributions. It does not include guaranteed payments, so the owner of a closely-held partnership considering a profits interest plan to incentivize employees will want to consider the effect that turning employees into owners will have on his QBI deduction.

“Qualified property” is tangible property of a character subject to the allowance for depreciation under section 167. The property must be held by and be available for use in the qualified trade or business at the close of the taxable year and used in the production of QBI at any point during the taxable year. Property is “qualified property” only during the first 10 years it is placed in service, or if longer, during the applicable recovery period under section 168 (the regular, not alternative depreciation system recovery period). The unadjusted basis of qualified property taken into account is not reduced by any depreciation deductions. Note that in certain cases, even fully depreciated property (or potentially even property which the taxpayer has elected to expense) may be used to calculate the limit.

A partner’s allocable share of a partnership’s W-2 wages is determined in the same manner as his allocable share of the partnership’s wage expenses. A partner’s allocable share of a partnership’s unadjusted basis of partnership property is determined in the same manner as the partner’s allocable share of depreciation. For purposes of an S corporation, an allocable share is the shareholder’s pro rata share of an item.

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The Pass-Through Business Income Deduction

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Again, threshold amounts are \$315,000 in 2018 for a married taxpayer filing jointly and \$157,500 for all other filing statuses; both the specified service business limit and the wage and property limit are phased in over the next \$100,000 or \$50,000, respectively. Thus, the deduction is *phased out* above the threshold for income from a specified service business and completely unavailable when the taxpayer's taxable income is \$50,000 or \$100,000 over the threshold. The deduction limit based on wages and property is *phased in* above the threshold. So, married joint filers with 2018 taxable income under the \$315,000 need not concern themselves with either limit, but if they have 2018 taxable income over \$415,000, they will be ineligible for QBI deductions from specified services trades or business and subject to the wage and property limit with respect to other trades or businesses.

As an example of the operation of the wage and property limit, consider a taxpayer who is a 90% owner of an engineering firm organized as a partnership. It generates net ordinary income of \$4,000,000 in 2018. Let us assume that the taxpayer takes the position on his return that his is a non-specified service business and that this position prevails, consistent with apparent legislative intent. The business paid W-2 wages of \$1,000,000 and the unadjusted basis of its qualified property is \$100,000. The taxpayer is allocated 90% of all partnership items. The taxpayer's tentative QBI deduction is $20\% \times 90\% \times \$4,000,000$, or \$720,000. However, the QBI deduction is limited to the greater of (i) 50% of the his allocable share of W-2 wages, $50\% \times 90\% \times \$1,000,000$, or \$450,000, or (ii) 25% of his allocable share of W-2 wages $25\% \times 90\% \times \$1,000,000$, or \$225,000, plus 2.5% of his share of the unadjusted basis of qualified property, $2.5\% \times 90\% \times \$100,000$, or 2,250, for a total of \$227,250. The taxpayer can therefore deduct \$450,000.

Note that the second prong of the limitation means that, even over the threshold, the owner of a qualified business with no employees may be able take advantage of the QBI deduction.

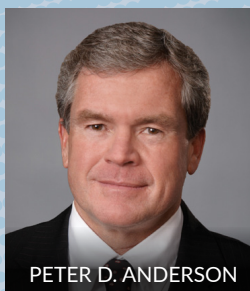
Planning for the QBI Deduction

In the partnership context, this limitation may make incentivizing employees with ownership interests undesirable, since the resulting conversion of W-2 wages into guaranteed payments would decrease the deduction available to existing owner. On the other hand, such a strategy might be desirable for a business owned by a taxpayer to whom the wage and property limits are unlikely to apply or for whom the reduction in the QBI deduction was insignificant.

In light of the limitations described above, many commentators have suggested potential strategies for restructuring businesses to maximize the availability of the deductions. Businesses will have to consider such proposals in light of their particular circumstances. For instance, business owners should consider how steps to maximize the QBI deduction will affect their state tax liability. In a state like New Hampshire that imposes tax directly on pass-through entities, increasing QBI by reducing compensation may *increase* state tax liability. In particular, a New Hampshire S corporation shareholder who chooses to forego a compensatory payment from the corporation in order to increase the QBI deduction on his federal individual return may be subject to increased New Hampshire business profits tax. It is an open issue whether the owner of a New Hampshire sole proprietorship or a partnership that takes a "reasonable compensation" deduction for business profits tax purposes has reduced QBI.

Any client considering significant restructuring to take advantage of the deduction should also be aware that the deduction is effective only until December 31, 2025 (unless extended by Congress), and that Treasury has indicated that definitional, computational, and anti-abuse guidance will be forthcoming. It is possible that such guidance will close off potential loopholes or interpret the law in unexpected ways.

Steven Burke and Catherine Hines are Chair and Attorney of the Tax Practice at McLane Middleton, Professional Association. They can be reached by email: catherine.hines@mclane.com. This article was originally published in March, 2018 in SUM News, the Journal of the Massachusetts Society of CPAs.



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JOHN E. RICH, JR.



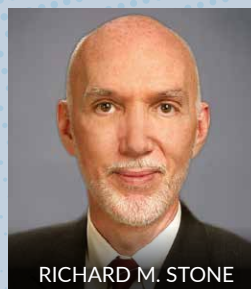
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- International Tax
- Tax-Exempt Organizations

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SUMMER CPE CALENDAR

DATE	COURSE TITLE	VENDOR	CREDITS
6/18/18	Section 199A/20% QBI Deduction/TCJA/CTD	Lucien Gauthier, CPA	8
6/19/18	Ethics- An Important Update	Richard DelGaudio, CPA	4
6/20/18	Office Tips and Tricks (Word, Excel, PowerPoint)	The Software Trainer	4
6/20/18	Excel Boot Camp for Accountants	The Software Trainer	4
6/21/18	Predicting the Future: 21st Century Budgets and Projections	Executive Education, Inc.	8
6/22/18	Risk Analysis and Management: What Every Financial Manager Must Know	Executive Education, Inc.	8
6/25/18	Annual Accounting and Auditing Update	Surgent	8
6/26/18	Audits of 401(k) Plans: New Developments and Critical Issues for an Effective and Efficient Audit	Surgent	8
6/27/18	Race Toward Implementation: Tackling the Tough Issues in Adopting the New Revenue Recognition Standard	Surgent	8
6/28/18	Social Security, Medicare, and Prescription Drug Retirement Benefits: What Every Baby Boomer Needs to Know Now	Surgent	8
6/29/18	Understanding Section 199A: The 20% Deduction for Pass-Through Entity Owners and Investors in Real Estate	Surgent	4
6/29/18	The Tax Cuts and Jobs Act: A Guide to the Most Sweeping Tax Reform in Over 30 Years	Surgent	4

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Preparer Penalties Assessed to Cost Segregation Consultant

By Greg K. Bryant, CCSP - Managing Partner, Bedford Cost Segregation

The office of Chief Counsel of the IRS recently released Memorandum 201805001 pertaining to Preparer Penalties related to Section 6701 – Aiding and Abetting in the Understatement of a Tax Liability. This related to a firm that went way overboard on their allocations of accelerated property. Many of our clients contacted our representatives immediately to get a better understanding of what was going on. Some erroneously thought the Memorandum suggested that Cost Segregation was no longer allowed – clearly this is not the case!

Here is my take – I applaud the IRS for taking this action and I sincerely hope they continue to review and challenge the work of substandard Cost Segregation consultants.

Reputable, qualified firms have had to deal with an onslaught of substandard competition represented by people with little to no training. Their only competitive edge has been low prices and inflated Estimates of Benefit (EOB). With many taxpayers focusing only on fee and promised benefits, it remains a major challenge for those of us who

choose to take the “high road” in terms of presenting realistic projections backed up with solid studies conducted by qualified professionals. Unfortunately, too many taxpayers have been duped into engaging with substandard firms and luckily for these firms, their studies have rarely been scrutinized – until now.

I find it troubling to learn from our business development team that we sometimes lose bids due to our EOBs being less aggressive than that of a competitor. Although less scrupulous consultants may be comfortable inflating EOBs to win a contract, my colleagues and I cannot endorse such a practice. It is unethical and wrong especially when we know those results are unattainable and not defensible and therefore constitute a liability for our clients. We have reviewed many reports prepared by low-cost consultants that assign appallingly high percentages to 5-year assets. It's not surprising that the IRS assessed major penalties, as they found that “categorizing certain structural components as 5-year property to be the most egregious misrepresentations concerning the classification of property for tax purposes.” Those were the words of the IRS, not mine.

In our industry, the low cost provider rarely if ever, represents the best value but until recently, the conventional wisdom was that Cost Segregation Studies “don't get looked at (by the IRS) as it is just an asset depreciation timing difference.” This cavalier attitude on the part of many taxpayers and consultants may soon have some consequences, especially if the IRS ramps up their scrutiny of Cost Segregation Studies. The reality is that it does not cost that much more to have a quality study performed by professionals with appropriate credentials. Proper vetting of a Cost Segregation consultant's credentials

CONTINUED ON PAGE 30 >

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Preparer Penalties Assessed to Consultant

< CONTINUED FROM PAGE 29

should be an essential element of evaluation as opposed to selecting a consultant based on bargain basement fees and inflated EOBs.

Finding a qualified consultant might be easier than you think. One of the driving forces behind the formation of the [American Society of Cost Segregation Professionals](#) was to establish a code of ethics and technical standards for its members to ensure that the taxpayer could rely on obtaining a quality study consistent with what the IRS would be expecting to see in accordance with the [IRS Audit Techniques Guide for Cost Segregation](#). ASCSP provides a high standard of qualifications, and Certified members must have a minimum of seven years direct Cost Segregation experience and also pass a rigorous 8-hour exam.

With the recent changes enacted by the Tax Cuts and Jobs Act permitting taxpayers to take bonus depreciation on acquired, used property, we suspect there will be a major increase in demand for Cost Segregation Studies. Being able to take 100% bonus depreciation on certain qualified land improvements and on assets classified as Section 1245 property is great news. Given the magnitude of the benefit, coupled with the potential risk associated with disallowances of certain assets and/or penalties due to sub-standard work however, one might want to consider the qualifications of the Cost Segregation consultant as the primary criteria.

While it remains to be seen if the consultant referenced in the Memorandum or others will be subjected,

I will close with just two more words.... Caveat Emptor.

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Update

By Zach Nowlan, YP Chairperson, Melanson Heath

As the summer weather begins to shine and we begin to take some much needed vacation time, your NHSCPA Young Professionals Committee is hard at work! After an amazing turnout at our inaugural Golf Clinic event, celebrating the successful completion of our first year of the Mentorship Program, we turn our sites to continuing to grow our presence throughout New Hampshire. Thank you to those who were in attendance – it was an amazing event for all and is one to remember!

Your YP's are currently busy planning for some fun in the sun in August via a networking event as well as a live CPE event for the fall that is guaranteed to Engage, Inspire, and Lead one of the most crucial components of any organization. Stay tuned for some announcements coming in the next few months – both events are going to be ones that you don't want to miss.

Our Committee is continuing to grow as we've added a few new faces to the mix – if you're interested this

is the time! Pick up the phone, draft up an email, or come by and say hello – we would love to help you grow your network! If you're not interested in being a Committee member but still want to grow your network and meet some highly motivated and engaged peers, let us know and we will invite you to our events! Chances are that once you meet us, you'll want to join in on the fun!

As always, make sure you're staying up to date with the App and, if you haven't already, enable your push notifications! Your Young Professionals Committee has some inspiration coming to you at the beginning of the week to ensure that you're out there being the best that you can be!

.....
If you are a Young Professional, and are interested in joining the YP Committee, or attending a meeting, please contact Juliana Summers (jsummers@NHSCPA.org) for more information.

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Highlights from the YP Golf Clinic

The NHSCPA held our YP Golf Clinic on Wednesday, June 6th at the Nashua Country Club. There were over 20 young professionals and students in attendance at the event. The participants spent the day networking and learning some specialty shots from the golf pros at NCC. The event finished with a scramble to see who learned the most, and a delicious barbeque lunch.

The event was created to cap off the first year of the YP Mentor Program. The program bolstered 14 mentor/mentee relationships and was an overall success. Zach Nowlan, Chair of the YP Committee states, "The NHSCPA Golf Clinic was an AMAZING event celebrating the success of the inaugural Young Professionals Mentorship Program! Being able to network with fellow mentors, their mentees, and aspiring young professionals from throughout the State was a perfect way to spend a morning in June. For the YP's that missed it, you won't want to miss our next event - come join your fellow young professionals at our next meeting or event, you won't be disappointed!"

Mentee, Alyssa Maston credits the mentor program saying, "I thought that having someone willing to answer questions and provide advice about the field that I want to work in was incredibly valuable, especially during the last years before entering the workforce. Having Adam Lord look over my resume, walk me through what the CPA Exam is like, and help me prepare for interviews helped me feel much more confident going forward."



CONTINUED ON PAGE 34 >

Golf Highlights

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Content Marketing for Your Accounting Firm

By Kallie Branciforte

Why does content marketing matter to CPA firms?

Short answer: better, high quality leads.

In my work, I see many accounting firms struggle with content marketing. I can tell you, it takes strategy and time but the payoff is well worth it - usually to the tune of thousands of dollars in new client fees.

Establishing a content marketing strategy may seem tangential to your accounting practice, but I assure you, it's absolutely necessary. Blogging, posting articles to social media and growing your local listing presence is crucial to raising your visibility and exposure. Google AdWords can help, and you may even get some new leads, but it can be very expensive with no guarantee that the leads will be relevant. It can often be very time consuming (and frustrating) for team members to sift through all the leads that do come in to find the very best to pursue.

You have probably heard the term content marketing before. As marketing trends have shifted to inbound marketing tactics and more businesses turn to the Internet to generate new, high-quality leads, content marketing has become mainstream.

What is Content Marketing?

In a nutshell, content marketing is a marketing tactic that is focused on distributing valuable, relevant content to attract a target audience. This type of marketing is focused on ongoing creation and distribution of valuable content that relates to your industry.

Content is everything on the Internet. Traditionally, we thought of content as just the text on our website, but it's even more than that. Content is everything you and your business share on your website but also on blogs, social media, newsletters, press releases, articles, etc. The purpose is to not only share content that relates to your services, but that also provides value to your

prospective audience. Traditional outbound marketing focused on pushing your messages out to anyone and everyone. Content marketing is an inbound marketing approach designed to pull in your ideal audience by providing targeted, original content that pertains to your unique brand and services.

Content marketing is so valuable because it's about giving your target audience something of value instead of just pushing your services. It's also about offering targeted information your prospective client would be interested in to increase the quality of leads.

Benefits of Content Marketing

There are many benefits to content marketing for your accounting firm:

- Increase your visibility to your target audience: Content marketing increases your visibility on the web and on other platforms like social media. In general, it's about increasing the chances you'll be found on relevant platforms. And, by offering content that relates to your target client, you can hone in on the types of people you want to reach instead of just shouting into the void.
- Improved SEO ranking and website traffic: Search engines love content. Offering new, fresh content on a blog can help boost your website's SEO. Additionally, posting valuable content out to other platforms that link back to your website further improved your website's optimization and drives traffic.
- Build trust, authority, and loyalty: It's one thing to just say you provide accounting and tax services, it's another to show your knowledge. Valuable content that offers knowledgeable insights helps prospective clients build trust. It shows that you're a clear leader and expert in the field. And, for current clients, it helps to improve loyalty and client retention.
- Develop a strong online reputation: The truth is, consumers, use the internet to find local services

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like accountants. 97 percent of people turn to the internet to find local businesses. If you don't have a strong online presence, you're probably not capturing these people.

What Does Content Marketing Entail?

Your content marketing strategy includes anything and everything from blogging to sending email newsletters to posting to social media. When content marketing is done right it can be extremely effective. The problem is good content marketing can be time-consuming. A good content marketing plan for your accounting firm should include:

- Monthly blog posts on relevant topics
- Multiple valuable posts to social media (I usually tell accountants to pick only one or two social platforms to focus on and post to them consistently as opposed to trying to master every platform. Typically, I suggest LinkedIn and Facebook to accounting firms, but that's not to say other platforms can't work for you.)
- Optimization of local listings (such as Google Business and Yelp)
- Newsletters sent to your mailing lists
- Other content: In addition to ongoing content marketing, there are many other ways to create content that will assist with your marketing efforts. Consider writing an eBook, creating videos that cover valuable topics for your target audience, hosting webinars, offering whitepapers or guides, etc.

How to Know What Type of Content to Share?

The most important thing to understand about content marketing is that you're looking to share content your target audience cares about. You want to craft blog posts, infographics, social media posts, eBooks, or guides that are of interest to your ideal prospect or helps to answer one of their pain points. You want to think about answering the questions they might be asking.

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Start by thinking about questions that you get asked all the time from clients or prospective clients. This can be a great place to start and you might be able to think of a few topics right away to get started with. Next, think about the main pain points of your prospect and how you can help to solve them. Make sure your target audience drives your content.

Content marketing might feel like just the next trendy marketing tactic but the truth is, it's here to stay. While content marketing is extremely effective, it needs to be done right. Remember, the purpose is to share valuable, relevant content to your target audience. It's not about being sales-y and always pitching your services. It's about building trust and authority and growing your overall presence online.

Kallie Branciforte, Content Marketing and Digital Marketing Manager at Build Your Firm www.buildyourfirm.com. Kallie's professional experience is in SEO strategy, content creation, and digital and social media marketing. At Build Your Firm, her role is to assist the team and clients with their digital and content marketing strategy to improve lead generation and website conversion.



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