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# CONNECTION

## NHSCPA 11th Annual Women's Golf Outing

**T**he 11th Annual NHSCPA Women's Golf Tournament brought together an amazing group of women from across the accounting profession for a day of networking, camaraderie, and plenty of fun.

This year's tournament had our best turnout yet, and all for a great cause. Proceeds benefited the NHSCPA Scholarship Fund, helping us invest in the next generation of CPAs, and also supported Camp Allen New Hampshire, a wonderful organization that provides summer camp experiences for individuals with developmental and physical challenges.

A heartfelt thank you to everyone who joined us, as well as to our sponsors and volunteers who made the day possible. Special thanks to Mallory Vincent, for her incredible energy and dedication, and to Marieliz Moore of Business Cents Inc. for chairing the event, securing fantastic raffle prizes, and sharing her always-positive spirit.

We're proud to see the accounting community come together, not just for golf, but to make a lasting impact on future professionals and our local community. We can't wait to see everyone again next year!

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NHSCPA CONNECTION



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**New Hampshire Society of CPAs**

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## Greetings from NHSCPA

Dear Members and Sponsors,

I want to take a moment to thank you for the incredible support you've given the New Hampshire Society of CPAs this year. Whether through your membership, sponsorship, or active participation, you are the reason we're able to grow, connect, and move our profession forward.

Together, we've accomplished so much—from advancing advocacy and delivering high-quality programs to strengthening our student outreach.

Thanks to your support, we've been able to visit classrooms, attend career fairs, and provide scholarships that inspire the next generation to explore the CPA pathway. These efforts are making a real difference in keeping our pipeline strong and our presence recognized

I also want to highlight the collaborations we've built with our fellow New England CPA Societies. By working together across state lines, we're sharing resources, creating joint programs, and broadening opportunities for our members and students alike. These partnerships amplify our impact and show the true strength of our regional community.

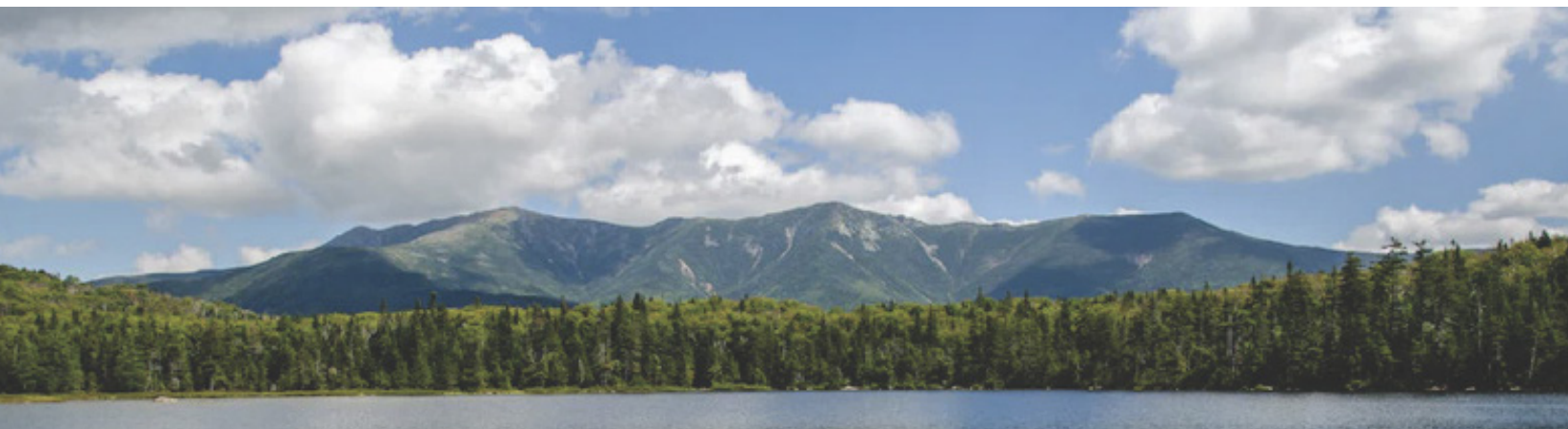
To our sponsors, thank you for fueling our programs and helping us make a bigger difference. To our members, thank you for sharing your time, expertise, and passion for the profession.

It's inspiring to see what we can achieve when we work together, and I'm excited for all that's

With continuous gratitude,

A handwritten signature in black ink that reads "Robin Houston". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Robin Houston  
CEO NH Society of CPAs



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## From the President



### Dear New Hampshire Society of CPAs Member,

I hope this message finds you well. As we reach the midpoint of the fiscal year, I wanted to take a moment to reflect on our progress and share some exciting updates with you..

- On September 22nd , we hosted a group of women at Stonebridge Country Club for the annual Women's Golf event. It was a beautiful day and the most attended in this event's history!
- The Young Professionals Committee has been hard at work securing opportunities to speak about accounting at colleges and high schools throughout the State. To date, they already have more events scheduled this year than in years past.
- In our continued focus of networking with our neighbors, consider signing up to attend the Sip & Socialize event on October 9 with the Vermont Society of CPAs at Harpoon Brewery in Windsor, VT.
- Looking forward to the University of New Hampshire and Plymouth State University 2025 high school events later this year. They are sure to be great.
- These events provide excellent opportunities for networking, professional development, and community building.

The Tax & Legislation Committee, along with others, are spearheading submission of proposed legislation that will allow for a new path to CPA licensure within the State of NH. Our goal continues to be to increase the CPA candidate pipeline and giving candidates more options on

how to become licensed. Similar to other states who have passed or are in the process of passing legislation, license mobility has been an integral part of the proposal. Thank you to those involved and we are looking forward to the next steps in this process.

We could not do this work without the leadership of Robin Houston, our Executive Director. Robin, thank you for all that you do. Our State, the Society and profession are lucky to have you!

Our commitment to ensuring that all CPAs throughout New Hampshire are heard, represented, and supported remains unwavering. Please do not hesitate to reach out if you have any questions, suggestions, or need assistance. Thank you for your continued dedication to the profession and the Society.

Here's to a successful second half of the year!

*Jessica Bouchard, CPA*  
*2025-2026 President*



# Altair Group Named to 2025 Inc. 5000 List of America's

## Fastest-Growing Private Companies



Bedford, New Hampshire (August 18, 2025) – Altair Group, a boutique tax, assurance and advisory firm, has been named to the annual Inc. 5000 list of America's fastest-growing private companies. Altair Group ranked No. 4233, marking the firm's first appearance on the list.

"Making the Inc. 5000 is a milestone that reflects the collective effort of our team," said Pete Lachance, CPA, Managing Partner of Altair Group. "Our team's expertise and passion have fueled our growth, strengthened our client relationships, and positioned us for even greater opportunities ahead. This honor reflects both their contributions and the culture we've built together."

Since its founding in 2018, Altair Group has pursued a different kind of client experience—one that blends sophisticated technical expertise with clarity, accessibility, and a team-oriented culture. Clients often tell us we're unlike any firm they've ever worked with, and this philosophy of doing things differently has powered our growth and earned us a place among the nation's fastest-growing private companies.

"Making the Inc. 5000 is always a remarkable achievement, but earning a spot this year speaks volumes about a company's tenacity and clarity of vision," says Mike Hofman, editor-in-chief of Inc. "These businesses have thrived amid rising costs, shifting global dynamics, and constant change. They didn't just weather the storm—they grew through it, and their stories are a powerful reminder that the entrepreneurial spirit is the engine of the U.S. economy."

For the full list, company profiles, and a searchable database by industry and location, visit: [www.inc.com/inc5000](http://www.inc.com/inc5000).

### About Altair Group

Altair Group is a boutique tax, assurance and advisory firm specializing in the unique needs of high-net-worth individuals, fund and wealth managers, real estate professionals, technology companies, and commercial businesses. By pairing large-firm expertise with boutique-level service, we provide tailored strategies that reduce risk, minimize tax liabilities, and maximize enterprise value. Our services span federal and state tax compliance and planning, trust and estate tax planning, international compliance, financial statement assurance, and M&A transaction tax planning.

### About Inc.

Inc. is the leading media brand and playbook for the entrepreneurs and business leaders shaping our future. Through its journalism, Inc. aims to inform, educate, and elevate the profile of its community: the risk-takers, the innovators, and the ultra-driven go-getters who are creating the future of business. Inc. is published by Mansueto Ventures LLC, along with fellow leading business publication Fast Company.

For more information, visit [www.inc.com](http://www.inc.com).  
<https://www.altaircpa.com/2025-inc-5000>



# Considerations When Granting Stock Options

**Written by Madeline Lewis**

This article was originally published on Seacoast Online.



Stock options are a popular choice for corporate employers that desire to grant their employees incentive compensation. This makes sense. They afford such employers a means to compensate key employees with an award that increases in value to the employee as the corporation's value increases, and they give employees flexibility with respect to whether and when to incur a personal tax liability. Further, they are a well-known form of compensation and considered easy for employees to understand.

## What are Stock Options?

A stock option is not an outright grant of the corporation's shares. Rather, a stock option entitles the employee to receive shares in the corporation if the employee exercises the stock option during a pre-determined period and the employee pays the applicable exercise price. A stock option may be exercisable immediately upon grant, but more often it will become exercisable later if the employee remains employed for a required period and/or certain business performance criteria are achieved (e.g., EBITDA reaches a targeted level).

Once the stock option becomes exercisable, the employee may then elect to exercise the stock option at any time during the remainder of the stock option term, which is typically ten years following the date of grant (or, if sooner, upon, or shortly following, the employee's termination of service with the employer). At the time of exercise, the employee must pay the exercise price for the stock option, which for various tax reasons, should equal at least the fair market value of the employer's shares on the date the stock option was granted. Except as described below, the employee will owe income tax at the time of the stock option's exercise. The employee has no tax liability with respect to a stock option unless the employee exercises the stock option.

## What are the Alternatives for a Stock Option Award?

There are two types of stock options: (1) those that qualify as "incentive stock options" (also known as "ISOs") under Internal Revenue Code Section 422 and (2) those that do not qualify as ISOs (also known as "non-qualified stock options" or "NSOs"). ISOs offer attractive tax benefits. In general, an ISO holder does not owe tax at the time the holder exercises the ISO. Instead, if the ISO holder holds the ISO for one year after exercise (and two years after grant), the holder will only need to pay tax at the typically lower capital gains rate when the holder ultimately sells the shares.

There is an important exception if the employee is subject to the alternative minimum tax (also known as “AMT”), which is a parallel tax system aimed at high income taxpayers that limits their ability to take advantage of certain tax deductions, credits, and exemptions. If the employee is subject to the AMT, the difference between the ISO’s fair market value at exercise and the exercise price is included as a tax adjustment at the time of exercise for purposes of calculating the AMT for the year of exercise.

If the ISO holder exercises the stock option before this holding period expires, then the stock option will be taxed as an NSO (meaning the employee will owe income tax at the time of exercise of the option). The holding period requirement makes the ISO award less practical for non-public corporation’s because the holder often does not have an incentive to exercise the stock option until there is a liquidity event such as a company sale because there is no market in which to sell the shares. In such case, the holder will often exercise the stock option and then immediately sell it without holding the stock option for the required one-year period.

For a stock option to qualify for the favorable tax treatment described above, the stock option must comply with several requirements in addition to the holding period requirement just described. Chief amongst these is the \$100,000 per year limitation.

Under this rule, if the aggregate fair market value of the stock with respect to which the ISO is exercisable for the first time by any individual during any calendar year exceeds \$100,000, the portion of the stock option that exceeds that value is treated as an NSO and the employee will need to pay ordinary income tax on exercise for such portion of the stock option.



# NH Society of CPAs Legislative Report October 2025

As we have entered the fall season, leaves are changing and the Legislature is gearing up for the second year of the biennium. So, what is new and what to expect?

First, the Legislative Office Building is under renovation so all of the House hearings rooms and some of the Senate hearing room have been relocated to Granite Place (the old Chubb Life and Lincoln Financial Building) in Concord. There is plenty of parking and great walking trails. Also, a new cafeteria which is much better than the basement of the State House. Rumor is that the House is going to like being there so much that they will not want to go back to the Legislative Office Building. The House and Senate sessions will still be held in the State House. Many Senators are able to keep their State House offices, however, others that were in the Legislative Office Building offices have moved to the Administrative Services Department annex. Word is they like it over there as not in the middle of the chaos.

Secondly, LSRs, which are legislative service requests, for proposed legislation for 2026 have been filed. The filing deadlines are closed so unless there is an initiative by leadership to open another filing period, this is it for 2026. To date we have 1072 LSRs filed. Not all are public as most of the Senate likes to file their bills confidentially. It will easily be December before we know what has been filed as confidential.

One of those confidential bills is for us. The Society has asked a Senator to sponsor a bill allowing an Alternative Pathway for certification for new CPAs. The Committee, Kevin Kennedy, Michelle McVetty, Jonathan Nash of UNH and Robin, have worked hard on drafting the language. We have obtained bi-partisan sponsorship in the House and the Senate. We will alert you as soon as the bill is public. In addition, on his own, a new representative, CPA Erik Johnson, has also submitted a bill to give an Alternative Pathway to CPAs hoping to work in New Hampshire. He has based his bill on Ohio law. There is one provision that is different. Our bill has a section allowing a student in a New Hampshire University/College to take the CPA exam within 120 days prior to graduation. There is precedence for this in other states. Once we get to the hearing phase, we hope many of you will write in support or even join us in testifying in support.

Of the other LSRs that have been filed, there are many of the same we see each year and a few new issues.

## Economic revitalization zone tax credits

- Tax credit for small businesses against tariff related cost
- Tax credit for businesses offering childcare
- Solar energy tax exemption
- Local newspaper advertisement tax credit
- Increasing the R and credit cap
- Increase usage of 79-E tax credit
- Apply rooms and meals tax to certain motor vehicles
- Taxation of certain real estate
- Repealing the BPT
- Repealing the BET
- Taxing certain non-profits
- Increasing the rooms and meals tax
- Repealing the motor vehicle tax
- Business profits tax expense deductions
- Taxation for farms and farm structures
- Opportunity zone tax relief programs
- Business tax carry forward

It's going to be an exciting session and only made more exciting as it is an election year.







## Modernizing the CPA Pathway

### Background

New Hampshire, like the rest of the nation, is facing a critical shortage of qualified accounting professionals, which threatens the integrity of financial reporting and the efficient functioning of our economy. Existing requirements for CPA licensure, specifically the 150-credit hour requirement, have proven to be significant barriers for prospective accountants, reducing the number of candidates without yielding substantial benefits.<sup>1</sup> By introducing legislation to create additional pathways to CPA licensure, New Hampshire can help alleviate this workforce shortage, ensure continued access to high-quality accounting services, and maintain our state's economic competitiveness by aligning with national efforts to modernize the profession's entry requirements.

Currently, candidates in New Hampshire have one pathway to becoming a CPA. The NHSCPA is advocating for the preservation of the current licensure pathway and the introduction of an alternative pathway to address a labor shortage with the profession. The proposed legislation establishes an additional pathway that is consistent with the model advocated for by the AICPA (American Institute of Certificate Public Accountants) and has been adopted by majority of states that have passed legislation within the past year.<sup>2</sup>

#### Current Pathway

##### *CPA Exam*

- Allowed to sit for exam after earning bachelor's degree with 120 credit hours, even prior to earning 150 credit hours.

##### *Licensing Requirements*

- **Education:** Earn a bachelor's or higher degree and complete 150 college credits, including 30 credit hours in accounting concentration (this often involves earning a master's degree or additional coursework).
- **Experience:** Complete one year of experience in public accounting.

#### Proposed Additional Pathway

##### *CPA Exam Revised Option*

- Allowed to sit for exam up to 180 days before graduation with a bachelor's degree.

##### *Licensing Additional Pathway*

- **Education:** A bachelor's degree, still including accounting concentration and other related business courses.
- **Experience:** Complete two years of experience in public accounting.

<sup>1</sup> Allen and Woodland (2006) estimate that the requirement led to 36 percent decrease in the number of candidates taking the CPA exam, and only a 3 percent increase in pass rates.

<sup>2</sup> The AICPA has revised the Uniform Accountancy Act (UAA). The UAA is a model law developed to help legislators standardize CPA licensure requirements across the United States. <https://nasba.org/blog/2025/07/22/nasba-and-aicpa-publish-ninth-edition-of-the-uniform-accountancy-act-uaa/>



## Modernizing the CPA Pathway

### Key Provisions

- **Dual Pathways:** Maintains the existing licensure requirements while introducing a new alternative that combines a bachelor's degree, two years of experience, and CPA exam completion
- **Accelerate ability to sit for exam:** Candidates preparing to graduate with their bachelor's degree will be able to sit for the exam 180 days before graduation, therefore allowing them to apply their education immediately to the CPA Exam.
- **Regional and National Advocacy:** NHSCPAs is collaborating with other New England states and CPA societies nationwide to promote legislative changes that create a consistent, modernized approach to CPA licensure.
- **Ethics:** Continued emphasis on professional ethics and responsibility.

### Benefits

#### Addresses Talent Shortages

Expands pathways for candidates to join the CPA profession, helping to alleviate current talent pipeline challenges.

#### Enhances Access to Accounting Services

Establishing an additional pathway to CPA licensure will boost the number of qualified professionals, enhancing access to quality accounting services for individuals and businesses in New Hampshire.

#### Keep NH Competitive

States across the nation are trending towards dual pathways and automatic mobility.

See the current status at:

<https://nasba.org/blog/2025/07/01/new-licensure-pathways/>

Modernizing the CPA pathway fosters a more inclusive and adaptive profession, equipped to meet the challenges of the future while upholding the highest standards of competence and ethics.

### Contact for more information

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Robin Houston, CEO  
[rhouston@nhscpa.org](mailto:rhouston@nhscpa.org)





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