



The Accountant

Official Publication

of the North Carolina Society of Accountants

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August 2003

Professional Tax Institutes

Once again, NCSA is sponsoring PTI. It will be at the Hawthorne Inn in Winston-Salem November 18-19, the Four Points Sheraton Charlotte Uptown November 19-20, and the Ocean Reef Resort in Myrtle Beach, SC, November 20-21.

If you registered before July 31, you got a reduction of \$20 for each registration. If four or more people from the same firm register, there is a reduction of \$20 each with no deadline. Registrations received by November 1 are \$260, and the price goes up after that to \$290. You can register on-line at www.ptitax.com.

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A Message From The President

Jan Allison

OUR NCSA Leadership/Committee day was very successful. I would like to take this time to say thank you to all who had a part in it. David Rollins, Gale Champie, and Florence Black, thank you for all the preparation time you spent. It certainly paid off. For all of those in attendance, thank you as well for dedicating your time for NCSA.

By the time this issue reaches your desk, I hope you will have all of your extensions completed before the August 15 deadline. Can you believe it is time to start preparing for the 2003 tax preparation year?

There are many things to be looking forward to: NSA's convention in Salt Lake City on August 20 through August 22; NSA's District IV meeting with Florida, Georgia, South Carolina, and North Carolina on September 19; NSA's Leadership Networking Conference on September 20 and 21, at the Hilton Executive Park in Charlotte; and NCSA's Board Meeting and Fall PAS, at the Holiday Inn Airport in Asheville on September 28, 29, and 30.

In preparation for the upcoming tax year, PTI will be gearing up in North Carolina on November 18. This is a NCSA sponsored event, and I hope that you are planning to attend one of them.

The directory committee and Candace Cansler are hard at work preparing for the printing of OUR NCSA directory. If you have any corrections or additions, please contact Candace with your information now.

Thanks to all of you who have already paid your dues. Do not forget the By Laws change to Article IV, Section 1, subsection (c), stating you need to pay your dues within ninety (90) days after billing. We do not want to have anyone "forfeit membership privileges."

Thank you all for being a very important members of OUR society, the North Carolina Society of Accountants.



Jan H. Allison

Chapter News

Cape Fear

The Cape Fear Chapter met on June 17 at The Barn Restaurant with 10 members and 1 guest. Rochelle Emory, IRS Senior Tax Specialist, spoke on "The 2003 Child Tax Credit Refund" and "e-filing 941s and 940s" for one hour of CPE. She went over some of the credits available and reviewed some tax scams and tips to avoid getting taken. She also discussed certain preparer fraud and recent convictions. Rochelle reviewed all aspects of e-Service presently available and those coming soon.

Congratulations to the re-elected officers: William Fischer, President; Richard Zavesky, Vice President; Marsha Wheeler, Secretary; and Polli Whitman, Treasurer.

The next meeting will be on July 21 at the Brass Lantern in Dunn. Fayetteville business owner Norman Thomas will be the evening's speaker. NCSA Vice-President Florence Black will install new officers for Cape Fear Chapter.

Hickory

The Hickory Chapter met on May 26 at the Western Steer Restaurant with 9 members and 2 guests. Paul Bumgarner spoke on "Professional Ethics."

The Chapter met on June 30 at the Western Steer with 8 members and 3 guests. Brenda Wilcox spoke on the latest IRS changes and on-line services.

The July 28 meeting was held at the Western Steer with 11 members and 3 guests. Jan Allison, NCSA President, installed the new officers. They are: Lynanne Gray, President; Joyce Reese, Vice President; Lynette Roll, Secretary; and Susan Moore, Treasurer. Congratulations!

The next meeting will be August 25.

Central

The Central Chapter met on May 29 at the NASCAR Cafe with 13 members and 4 guests. David Gannaway, IRS Criminal Investigation Division, and Cathy Hout, Special Agent in the Criminal Division, spoke about "Forensic Accounting—Fraud and Criminal Investigator" for one hour of CPE. They gave an informative presentation regarding fraud and tax filing scams. They spoke of many of the tax avoidance practices facing our clients and said the IRS is trying to educate professionals as well as tax-payers against such fraudulent practices.

NCSA Past President David Hooker installed the new officers: Margie Strider, President; Sarah McKoy, Vice President; Herman McBride, Secretary; and Lottie Neal, Treasurer.

Central Chapter will meet July 28 at the NASCAR Café. The speaker will be Judy Garner of the ESC speaking on the "problems ESC is having with employment figures, rates for SUTA, and items in the news."

Charlotte

The Charlotte Chapter met on May 27 at the Matthews Country Kitchen and Steak House with 16 members and 1 guest. Robin Lewis spoke on business licenses, privilege tax, food and beverage tax, *etc.* in Mecklenburg County.

The June 30th meeting of the Charlotte Chapter was held at the Matthews Country Kitchen and Steak House with 14 members and guests present. Michael Angelon and Jense Haynes provided handouts and reviewed the updates to the new tax laws followed by an open discussion.

Congratulations to newly-elected officers: Jense Haynes, President; Michael Angelon, Vice President; Dot Hoffman, Secretary; and Hugh Parker, Treasurer. Officers will be installed at the July 29th meeting. Further congratulations go to Dot Hoffman, who passed the IRS Enrolled Agents Exam!

Burlington

The Burlington chapter met July 24 at Azalea Grill with 10 members and 2 guests present, including Wayne Parker, NCSA Secretary. Chris Shoffner from TASC in Cary spoke about Section 105 plans. He was accompanied by his summer intern, David Beyer. The program qualified for one hour of CPE.

Western

The Western Chapter met on May 27th at Ryan's Steakhouse, Biltmore Square Mall, with 8 members and 5 guests present. Congratulations to nominated officers who were accepted by acclamation. They are: President, Beth Evans; Vice President, Barbara Helgreen; Secretary, Gale Dalton-Champie; and Treasurer, Dennis Hobbie.

Installation of officers will be held at the next regularly scheduled meeting, July 29th, at Ryan's Steakhouse, Biltmore Square Mall.

Raleigh

The July 22 meeting of the Raleigh Chapter had 10 members and 2 guests attending. A roundtable discussion provided topics of interest and informed the membership of IRS e-filing and Restaurant/Bar Seminars to be held in Durham and Cary.

Congratulations to new officers installed: James Gundersdorff, President; Alfred Orcutt, Vice President; Robert Pia, Treasurer; and John Rhatigan, Secretary.

The next regular meeting will be held on August 26. The tentative subject for the program is the individual 401(k) plan.

What is a Medical Deduction?

Amounts paid by individuals for procedures that are directed to improving appearance and that do not promote proper function of the body are *not* deductible medical expenses.

In Revenue Ruling 2003-57, the IRS further explains what is and isn't a medical deduction. Breast reconstruction surgery following a mastectomy for cancer and vision correction surgery such as LASIK are deductible, but teeth whitening procedures are not deductible.

Further, in Revenue Ruling 2003-58, the IRS holds that amounts paid by an individual for medicines or drugs that may be purchased without a prescription of a physician are not deductible (if the doctor tells you to take two aspirins and call in the morning, the cost of the aspirin is not deductible). Amounts paid by an individual for equipment (crutches), supplies (diabetic glucose test strips), or diagnostic devices (glucose meters) are deductible.

Taxpayer Advocate Service

Jackie Bracey, NC Taxpayer Advocate

As an independent organization within the IRS, we help taxpayers resolve problems with the IRS and recommend changes that will prevent the problems. The Advocate organization has the following roles and responsibilities:

- The Taxpayer Advocate Service (TAS) is for taxpayers who have been unable to resolve federal tax problems through normal channels.
- The Taxpayer Advocate is independent within the IRS and reports directly to Congress through the National Taxpayer Advocate. This independence allows us to assist taxpayers in resolving issues, protect individual rights, and reduce taxpayer burden.
- The advocacy role is best illustrated by three interrelated concepts that are fundamental to the operation of the Taxpayer Advocate Service—*independence, impartiality, and confidentiality.*
- Taxpayer Advocate Service employees advocate on behalf of individual and business taxpayers. The TAS employee's job isn't done when a particular case is closed. The Taxpayer Advocate educates the taxpayer to help prevent any future problems or issues, and we have a responsibility to think systemically about that case and recommend changes to mitigate those problems for taxpayers in the future.

The Taxpayer Advocate Service helps any taxpayer that has encountered a problem that is not resolved by the IRS through the normal processes. It is critical that all taxpayers are afforded an opportunity to receive independent, objective assistance when resolving problems with the IRS. In 2002, the Advocate handled approximately 244,000 cases – in North Carolina, we resolved approximately 2,500 cases.

While the IRS is continually working to serve their customers in a quality manner, some taxpayers still have difficulty getting solutions to their problems or timely and appropriate responses to their inquiries. The Taxpayer Advocate Service has identified the following circumstances that qualify taxpayers for special assistance:

- Is suffering, or is about to suffer, a significant hardship;
- Is facing an immediate threat of adverse action;
- Will incur significant cost;
- Will suffer irreparable injury or long-term adverse impact;
- Has experienced a delay of more than 30 days beyond normal processing times to resolve an issue; or
- Has not received a response by the date promised.

The Taxpayer Advocate has a toll-free number, 1-877-777-4778. Our local number in Greensboro is (336) 378-2180. Our fax number is (336) 378-2495.

Compliance

Denise Hammond

The NC Department of Revenue requires all accountants to purchase a privilege license. This is for legally giving you the privilege of engaging in the business of accounting.

The Department of Revenue also requires that each person employed who is engaged in the capacity of supervising or handling the work of auditing, devising, or installing accounts (data entry) be covered as an assistant accountant under the primary accountant's license.

Sales Tax

The General Assembly finally came to its senses and enacted legislation that extends the 4.5% sales and use tax through June 30, 2005. This tax was to expire and revert to 4% on July 1, 2003. As a result of the very recent legislation, the additional ½% tax will not expire as originally intended.

As of July 1, all 100 North Carolina counties have increased their sales and use taxes to 2.5%. Thus, the combined state and county tax rate is 7% in all counties except Mecklenburg, which has an extra ½% transportation tax bringing their rate to 7.5%.

Further, the General Assembly enacted House Bill 397 that makes a number of changes to the sales and use tax laws.

Food. Prior to July 15, sales of candy, soft drinks, and prepared food were exempt from the 4.5% state tax rate when they were sold for home consumption and eligible for purchase under the Federal Food Stamp Program; however, these items are subject to the local 2.5% sales and use tax. Sales of soft drinks and prepared food made on or after July 15 are subject to the combined general rate of state and applicable local taxes.

There is no change to the taxation of candy until January 1, 2004. Up to this date, candy is exempt from state tax and subject to the local tax rate if sold for home consumption and eligible for purchase under the Federal Food Stamp Program. Effective January 1, 2004, candy is taxed like any other food item; it will be exempt from the 4.5% state sales and use tax but subject to the local 2.5% rate.

Computer software. Prior to July 15, custom computer software was considered to encompass canned or prewritten software to which modifications to the source code were made in accordance with the specifications of a particular customer. Under the new law, only the charge for the design and development based on the customer's specifications will be exempt; the portion of the charge representing the canned or prewritten portion is taxable. In the event the charge for the customization is not separately stated, the entire charge will be subject to the applicable tax.

Prior to July 15, computer software delivered on a storage medium was included in the definition of tangible personal property. Under the revised definition, prewritten software constitutes tangible personal property in whatever form delivered, including on storage media or electronically. A new exemption for software delivered electronically was enacted; therefore, sales of computer software made after July 15 that is delivered electronically will continue to be exempt from the sales or use tax.

Lease and rental. For motor vehicles and aircraft that are not defined as transportation equipment, the new sourcing principles do represent a change with respect to the initial lease or rental payment. These payments are sourced by the primary location of the property notwithstanding where the lessee takes delivery of the property.

The provisions for transportation equipment are new. These items will consist of property used by interstate carriers to transport people or property. The lease payments will be sourced in accordance with where delivery of the property occurs.

Medical products. Over-the-counter drugs are only exempt when sold on a prescription; prior to July 15, these drugs are set out in the law as nonprescription drugs. There are no changes to the taxation of insulin; it is exempt whether or not sold on prescription.

Most of the items considered to be orthopedic appliances under the law prior to July 15 constitute prosthetic devices for subsequent periods. A major exception is a wheelchair; this item constitutes a mobility enhancing device on or after July 15. Prosthetic devices do not have to be sold on prescription to be exempt.

Most of the items considered to be therapeutic, prosthetic, or artificial devices that correct or alleviate a physical ailment or illness, durable medical equipment under the law prior to July 15 constitute durable medical equipment under the new definition for this term. Sales of durable medical equipment made after July 15 must be sold on prescription in order to be exempt.

Items such as wheelchairs, walkers, and crutches did not require a prescription to be exempt under the prior law. For sales of these items after July 15, only those sold on prescription are exempt.

Due date. Effective October 1, 2003, the due date for returns filed on a monthly basis is changed from the 15th of the month to the 20th of the month.

Gas Prices Up

Have you noticed that gasoline prices went up again recently? Part of the reason may be that the North Carolina motor fuels tax increased from 23.4¢ a gallon to 24.2¢ a gallon on July 1. The new tax rate was used beginning with gasoline, diesel, and alternative fuels starting on July 1 and running until December 31. At that point, the Secretary of the Department of Revenue decides what the tax will be for the first six months of next year.

Beat the 2004 ACAT Price Increase

The Accreditation Council for Accountancy and Taxation[®] (ACAT) will hold its next Comprehensive Examination for Accreditation in Accountancy on **Friday, December 5, 2003**, in multiple sites across the United States. The current exam fee is \$150 for practitioners; the fee will rise to \$200 for the June 2004 sitting.

The examination is the first step in earning the Accreditation in Accountancy (ABA) credential. At a time when the accounting industry is under close consumer scrutiny, the ABA credential offers an important way for independent accounting practitioners who serve small-to-medium sized businesses and individuals to convey their technical proficiency and commitment to excellence to the general public. The credential establishes a uniform measure of proficiency which employers and clients can use in selecting an accounting, tax, and/or financial services professional. The examination, administered only twice a year, tests technical proficiency of candidates in financial accounting, compilation services, managerial accounting, taxation, business law, and ethics. Emphasis is on a practical approach to professional accounting services required by small business entities.

Practitioners who pass the examination and meet ACAT's experience requirement become Accredited in Accountancy and may use either the *Accredited Business Accountant*[®] or *Accredited Business Advisor*[®] (ABA) designation, as permitted by state law. Individuals maintain accreditation through compliance with ACAT's mandatory continuing professional education (CPE) requirements and adherence to ACAT's Code of Ethics and Rules of Professional Conduct. Credential holders are listed in the "Find A Professional" section of the ACAT website.

The deadline to register for the December 5 exam is November 1st. For more information and/or an examination application, contact ACAT toll-free at (888) 289-7763 or via email at info@acatcredentials.org, or visit the ACAT website at www.acatcredentials.org.

Organized in 1973, ACAT is a nonprofit, independent accrediting body affiliated with the National Society of Accountants in Alexandria, VA.

Advance Child Tax Credit

Beginning the last week of July, eligible taxpayers who claimed the Child Tax Credit on their 2002 tax returns automatically will receive an advance payment of the 2003 increase in this credit. Taxpayers will not have to take any action to get this advance payment of \$400 per qualifying child.

The checks are an advance payment of the 2003 increase in the Child Tax Credit. The *Jobs and Growth Tax Relief Reconciliation Act of 2003* increased the maximum child tax credit for 2003 to \$1,000 per child. The law further instructs the Treasury Department to provide the difference—up to \$400 per child—as an advance payment to each eligible taxpayer this summer. Unfortunately, this will cause some confusion when doing tax returns for 2003.

The Treasury Department will issue these checks in three principal mailings, July 25, August 1, and August 8. Taxpayers who filed returns after April 15 will receive their advance payments after the IRS processes their returns.

The IRS will send notices to taxpayers on July 23, July 30, and August 6 informing them of their advance payment amount. The IRS urges taxpayers to hold on to these notices for their 2003 tax returns. They will need to take the advance payment into account when determining the amount of their Child Tax Credit for 2003.

NCSA Leadership Networking Conference

David Rollins

Jan Allison, NCSA President, welcomed everyone to the conference and read aloud the biographies of our speakers, David G. Rollins and Gale Dalton-Champie. Then she introduced our first speaker, Florence Black, NCSA Vice President.

Florence gave a tremendous speech about leadership and its' attributes. She was able to relate the roles of leaders in our everyday lives, from home life, to business, and in being a professional. Florence should be a must on your Chapter's meeting list in the future.

David followed with a talk concerning the organizational structure of our association. His speech centered around the main topics of governing documents (Constitution, By-Laws, and the Administrative Procedures Manual), elected officers and board, committee structure, and goals and objectives.

Gale made a great follow up with her topic "Know Your Volunteer." Gale taught us that this is simply common sense—principles of human behavior. Understanding human behavior and being able to get your volunteers to use their abilities to help the organization is what leadership is all about. Then she had the attendees take two tests, one on learning your skills and the other on communication skills. Both were eye openers to the test takers.

After a short break, David Rollins, NCSA Membership Chairman, led the group in a discussion of the membership recruitment efforts upcoming this Fall and how the Society will introduce a new brochure and handout this year. We will ask the local chapters to help us in our recruitment drive. David and Past President Steven Pace are available for chapter meetings to help develop your strategies.

Jan Allison concluded the meeting with a speech on the state of certain committees. Membership showed a net gain for the fiscal year 2002-2003, and not only is the drive on for this year but retention is also key in the growth of our organization. Education is thinking of new formats and topics. Steering (Long Range Planning) is hoping the Board will follow through with some of its recommendations. Public Relations is coming up with new items to display our NCSA logo and script on. Jan encouraged each state committee to meet as soon as possible to plan their year and to communicate their ideas to the members at large through *The Accountant*.

New Officers and Board Elected

At the Annual Convention in 2002, Jan Allison was elected President for the 2003-2004 year. Officers elected at this year's Convention are: Rhonda Marsh, President Elect; Florence Black, Vice President; Wayne Parker, Secretary; and Stephen Metelits, Treasurer. As a hold-over from last year, Steven Pace serves as Immediate Past President.

The following were elected Directors: Andra Angel, William Fischer, Denise Hammond, Jense Haynes, Danelle Hills, James Holmes, David Hooker, Cheryl Hudson, Janice Jones, Curtis Lee, Robert Pia, and Margie Strider.

Recommended for the position of State Director was David Rollins.

Sales Holiday Tax

In 2001, the General Assembly enacted legislation that provides an exemption for certain items of tangible personal property sold between the first Friday in August and the following Sunday. For 2003, the dates are August 1 through August 3.

Clothing, footwear, and school supplies of \$100 or less per item; sports and recreation equipment of \$50 or less per item; and computers, printers, printer supplies, and educational software of \$3,500 or less per item are exempt. Clothing accessories, jewelry, cosmetics, protective equipment, wallets, furniture, law away transactions, items used in a trade or business, and rentals are not covered by the exemption and are subject to the applicable tax. Sales of computers, printers, printer supplies, and educational software with a sales price of \$1,000 or more per item during the holiday period must be documented by means of Form E-559H, *North Carolina Sales Tax Holiday Exemption Certificate*, or other evidence to establish the exemption. The vendor must maintain the document.

Personal Postings

Pat Pittillo

Lynanne Gray, past president of NCSA, has been voted Best Accountant in Burke County by the newspaper readership. One of Lynn's very able assistants is **Denise Hammond**, who really mugged for the camera when the office staff's picture was taken for the local paper....Did you know **David Hooker** can sing a very passable Elvis medley....**Al Orcutt** serenades his wife with "Don't Be Cruel"....And **Wayne Parker** needs to work on his hip motion when he sings "Rock Around the Clock"....They were no match for **Susan McLean**, though, as she performed "Elvira" or for **Steve Pace**, **Denise McBride-Rollins**, **Denise Hammond**, and **Rhonda Marsh** doing a very hip rendition of "American Pie"....This was part of the "entertainment" at the NCSA Convention in High Point, where **Curt Lee** danced, as usual, **Gale Dalton Champie** came dressed as the other Elvira, and **Jense Haynes**, who was dressed as the genie named Jeannie, wore a navel jewel that looked suspiciously like an NCSA pin....After **David Rollins** had his heart attack in May, he came to Convention in June, then had more heart surgery June 26. He has rebounded again....Our sympathy goes to the family of long time NCSA member **Leary Scott** of Kernersville, who passed away June 15....Once again, I received the "Silver Pen" award for this column. Thanks to all of you who made it possible....Send your news items to patacctnt@asheboro.com or fax to (336) 626-0072.

Committee News

Directory

Denise Hammond

In preparation for printing this year's directory, it is important to have your correct name, address, phone, fax, and e-mail address. If there is any change from last year, please forward the change as soon as possible to our Executive Director.

Bulletin

Stephen Metelits

Chapter secretaries should be reporting their chapter happenings to the Executive Director. You also can send a copy to Lynanne Gray who is doing the Chapter News column. The sooner, the better.

For those of you who are new members who get *The Accountant* as a link in an e-mail, you may notice that some of the information is in **violet**. This means that it was in the previous on-line issue and is being repeated for the print issue. If you saw the previous issue, you can skip the items in **violet**.

For those who do only get the print version of *The Accountant*, here is what you are missing: Color, 6 issues, some articles, timely news while it still is new, real links, and early delivery. If you have the Acrobat Reader, you can read the on-line version. The Acrobat Reader is a *free* download from the Adobe website, www.adobe.com.

Public Relations

Denise Hammond

The Public Relations Committee has added a new item to the NCSA Product Store. It is a canvas tote bag which will be on sale beginning in September. For additional information, call Denise Hammond at (828) 437-7058.

New Executive Director

At the Board of Directors meeting on June 23, Candace Cansler was chosen as our new Executive Director. That means we have a new address: PO Box 1126, Conover, NC 28613-1126. It also means a new telephone numbers (828) 695-2520 and a new fax line (828) 695-2522.

Welcome, Candace.

NCSA Schedule of Events

August

August 18-22–**NSA Convention**–Salt Lake City, UT

September

September 17-18–**Enrolled Agents examination**

September 19–**District IV Conference**–

Hilton Executive Park, Charlotte

September 20-21–**NSA Leadership Networking Conference**–

Hilton Executive Park, Charlotte

September 28–**Board of Directors meeting**–

Holiday Inn Airport, Asheville, 1 p.m.

September 29-30–**Fall PAS**–Holiday Inn Airport, Asheville

October

Tax Forum meeting with IRS–Greensboro

November

November 17–**Board of Directors meeting**–

Hawthorne Inn, Winston-Salem, 3 p.m.

November 18-19–**PTI**–Hawthorne Inn, Winston-Salem

November 19-20–**PTI-Charlotte**–Four Points Sheraton

November 20-21–**PTI-Myrtle Beach**–Ocean Reef Resort

2004

May 23–**Board of Directors meeting**–Radisson Highpoint

June 20–**Board of Directors meeting**–Hilton Towers Charlotte

June 21-23–**Annual Convention**–Hilton Towers, Charlotte

July 24–**Leadership Conference**–Radisson High Point

August 4–**NSA Convention**–San Antonio, TX

September 19–**Board of Directors meeting**–Coast

September 20-21–**Fall PAS**–Coast

October–**Tax Forum meeting with IRS**–Greensboro

November–**Board of Directors meeting**–Greensboro

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