



MEETINGS

Everyone welcome - Members, spouses, friends, non-members, subscribers, IRS & CDOR personnel and any other interested individuals!!

Your Board wants to see you!!! This month and in future months at our regularly scheduled dinner meetings. They are one of the best places to meet new members, share your ideas, learn new resources and actually have fun while earning CPE credits.

Reservations may be called into C.J. Whiteley at 303-819-3278 or email to cj.whiteley@comcast.net no later than the Sunday before the meeting.

No shows will be billed if a reservation is made.

DINNER MEETINGS

March, 2012

**NO
MEETING**

April 24, 2012

Meeting

Date: Tuesday, April 24, 2012

Time: 5:00 pm Board Meeting
6:00 pm Dinner
7:00 pm Program

Place: Ramada Inn

Cost for Dinner & Program:

Members \$30.00
Non-members \$35.00
Program Only \$20.00

MAKE CHECKS PAYABLE TO CoSEA - NO SHOWS WILL BE BILLED!

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MONTHLY MEETING LOCATION

Our meeting site is at the Ramada Inn (formerly Holiday Inn) at the Mousetrap. The address is 4849 Bannock Street, located northwest of the intersection of I-25 and I-70.

Here's how to get there: *Going east on I-70:* exit onto Pecos, go left (north) over the freeway to 48th Ave. Go right (east) to Bannock, turn left to 4849 Bannock. *Going west on I-70:* exit onto Pecos, turn right (north) to 48th, turn right (east) to Bannock, go left. *From I-25:* exit at 58th Ave., go west to 2nd light west of freeway, at Bannock, turn left (south).

PRESIDENT’S MESSAGE



Well if your tax season has started like mine – you are spending more hours at the office than at home. But that’s good news - means we are helping more taxpayers.

I am sure you have all seen the new “tag line”

that NAEA has added to their E@lert, emails and website. Soon you will be seeing it on our newsletters and websites as well. Have you visited the website recently? Our Mission statement has been added along with some new links.

CoSEA is an IRS approved CPE sponsor! You will notice changes to our CPE certificates that now include the course number, IRS approved logo and a place for your PTIN number. Without the PTIN, you will not receive IRS credit for the program. We understand that later this year, we will be required to submit the list of participants and their PTINs to the RPO office. So

remember when you register for programs include your PTIN number or bring with you.

After some soul searching and conversations with family and colleagues, I threw my hat into the ring for NAEA’s Affiliate Council. At the end of January, I received the news that I was elected by the state affiliate presidents to serve on the Affiliate Council beginning in May 2012 for a two year term. The Council works with the affiliates and NAEA to build better relationships and resources. I am looking forward to working with the state affiliates and NAEA.

NAEA has set May 2 as the Fly-In Day to meet with our legislative decision-makers in DC. It’s a great opportunity. Sign up through NAEA’s website.

Remember no meeting in March, but see you all at the April 24 meeting!

Linda

Linda Ward, EA

linda13@lward.biz

Affiliate Council Election Results

The Affiliate Council is comprised of six members elected by the state affiliate presidents to serve NAEA by meeting the charges set by the NAEA President. The Affiliate Council members have traditionally worked to build the relationship between NAEA and the state affiliates, created resources to help state affiliates govern more effectively, and reviewed potential membership benefits.

Mel Brodie, EA (AZ), Bill Nemeth, EA (GA) and **Linda Ward, EA (CO)** have been elected by their peers to serve on the Affiliate Council. Their service will begin at the board meeting in May, 2012, and they will serve a 2 year term on the Council.

At the May meeting, Lee Byrd, EA (IN), Melissa Longmuir, EA (WA) and Nancy Lyman, EA (VT) will begin their second year on the Council.

Vicki McGinn, EA (NY), Jim Adelman, EA (OK) and Laurie Ziegler, EA (WI) are completing their service to the Council and will be moving onto new challenges in the spring.

A Touch of Humor

A fool and his money are soon parted. It takes creative tax laws for the rest.

Taxation with representation ain’t so hot either.

You must pay taxes. But there’s no law that says you gotta leave a tip.

What is the difference between the IRS and a mugger?

They both take your money, but the mugger doesn’t make you fill out forms.

To help avoid a tax audit, avoid ‘red flags’. Example: say you have some money left in your bank account after paying taxes – That’s a red flag.

Paul's Points to Ponder



I would first like to apologize to the membership for the lateness of this issue of the newsletter. While I realize how busy you all are and probably will just scan this issue, it should have been published on time. Next issue will be.

Other points [**thanks to Audrey Dean for keeping me honest**]:

1. As many of you may know, the Colorado Department of Labor and Employment, in a letter to all employers dated January 26, 2012, stated. "The rules associated with the consideration of postmark for these reports are in effect as an emergency rule and will be changed permanently. Thus, the postmark date will be taken into account for your premium payments and quarterly report due January 31, 2012." This is a drastic change from the announcement in the UI 4th quarter 2011 Quarterly Newsletter from them.
2. In addition. "Effective January 1, 2012, the amount of chargeable wages increased from \$10,000 to \$11,000."

Please notice and review the Mission Statement and the Goals and Objectives set forth for the Society. I especially want to thank

Audrey Dean for her tireless efforts for the Society. It seems she does her best accounting and tax work when every other sane person is sleeping.

Any comments on NAEA's new tag line - 'Powering America's Tax Experts'?

Hope you all have a profitable and tiring tax season. Hope to see you at the April dinner.

Paul

TAX AUDIT + APPEALS REPRESENTATION

John R. Dundon, Enrolled Agent 85353

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Have You Updated Your Profile Lately?

The details of your NAEA profile can impact whether you are matched with a potential new client. To update your profile, go to www.naea.org, log in (User name is your NAEA ID and password is your zip code) and click on "View/Edit My Profile." You can change your login & password, see financial history, change your specialties and edit you contact information (click on "Edit" at bottom of screen). There you can change all your contact information and also enter a description of your practice in the "Supplementary Information" tab. In addition, please check and update your information on the Colorado website, go to www.taxproco.org. Use the same User name and password as for NAEA website.

Please send your updated contact information, *i.e.* addresses, phone numbers and/or e-mails to Richard Van Buren at (303) 660-2295 or email to rmvanb84@aol.com This will help your Board stay current and ensure that all notices, newsletters, etc. will be delivered to you in a timely manner. Please note that your newsletters are e-mailed to you by Joan Lipinski of Misteren Graphics, our printer. This is not spam, so please do not block this e-mail. As a Board we have been trying to stay on top of all changes submitted but would like your assistance in verifying that everything is correct for you.



January 29, 2012

APPROVED MISSION STATEMENT AND GOALS AND OBJECTIVES FINAL REPORT

During the board retreat on January 2, 2012, the following mission statement was approved as the CoSEA mission statement.

The mission of the Colorado Society of Enrolled Agents is as follows:

- Advocate Taxpayer Rights through professional and ethical representation.
- Promote the recognition of the role of Enrolled Agents as 'America's Tax Experts'.
- Support and enhance the professional growth of our members.

During the board meeting on January 24, 2012, the following mission goals and objectives were approved as the CoSEA mission statement.

■ **Organizational and Financial Security** - CoSEA will be organizationally and financially sound moreover, will maintain adequate reserves.

- Maintain sound organizational structure.
- Be constantly aware of elements of the environment that may affect the CoSEA mission and goals.
- Increase reserves.
- Maintain sound financial administration.
- Increase non-dues revenue.

■ **Recognition of Enrolled Agents** - Enhance public understanding of the credential and values of the services provided by enrolled agents.

- Expand the public's recognition of the enrolled agent license.
- Brand the enrolled agent as the tax professional of choice.
- Increase the number of enrolled agents.

■ **Advocacy** - CoSEA is recognized as the voice of enrolled agents and advocates for the profession for taxpayers in Colorado.

- Partner with IRS and other taxing authorities on behalf of members.

■ **Member Services** - CoSEA provides meaningful benefits and excellent customer service to maximize its value to members.

- Continually evaluate and improve member benefits.
- Communicate the value of membership.

■ **MISSION STATEMENT COMMITTEE REPORT** **JANUARY 8, 2012**

- Increase the number of members.
- Improve customer service to members.

■ **Education** - CoSEA will offer professional education.

- Continue to offer continuing professional education.
- Continue to offer and expand representation education.
- Offer programs to encourage people to take the SEE exam and be prepared for the exam.

FEDERAL UPDATES

DUE DILIGENCE FOR THE 2012 TAX SEASON

By Sandra Martin, EA.

Due to increasing numbers of erroneous claims in the Earned Income Tax Credit (EITC), the IRS has increased enforcement of paid tax preparer due diligence. As paid tax preparers, we must meet four due diligence requirements when preparing Earned Income Tax Credits (EITC).

The four due diligence requirements are:

Requirement	Description
1. Completion of Eligibility checklist	<ul style="list-style-type: none"> • Either complete Form 8867 or its equivalent • Complete checklist based on information provided by the taxpayer for the preparer.
2. Computation of the Credit	<ul style="list-style-type: none"> • Keep the EIC worksheet or an equivalent that demonstrates how the EIC was computed.
3. Knowledge	<ul style="list-style-type: none"> • Not know or have reason to know that any information used in determining the taxpayer's eligibility for, or the amount of, the EIC is incorrect, incomplete or inconsistent. • Not ignore the implications of information furnished or known. • Make reasonable inquiries if a reasonable and well-informed tax return preparer, knowledgeable in the law, would conclude the information furnished appears to be incorrect, inconsistent or incomplete • Document in your records any additional inquiries made and your client's responses.
4. Record Retention	<ul style="list-style-type: none"> • Retain Form 8867 and EITC worksheet or the equivalent. • Maintain record of how and when the information used to complete these forms was obtained. • Verify the identity of the person furnishing the information. • Retain records for 3 years after the June 30th following the date the return or claim was presented for signature.

Continued on page 6

FEDERAL UPDATES

The first, second and fourth requirements are concerned with completing forms and keeping records. The third, which is the most challenging, requires you to: know the EITC tax laws thoroughly, evaluate your client's information, ask the right questions and document the questions you ask and your client's answers.

To meet the due diligence requirements you must:

1. Prepare form 8867, the paid preparer Earned Income Tax Credit Checklist. You must ask and explain to your clients all the questions in Part I and all the questions that apply in Part II and III. You must personally answer the due diligence questions in Part IV.
2. Complete the EITC worksheet, which is available in most tax preparation software programs.
3. For the knowledge requirement, the paid preparer must not know or have reason to know that the information used to compute the EITC is incorrect. If there is any doubt, you must ask your client additional questions. As a knowledgeable tax return preparer, you should be able to conclude if the information given seems incorrect, inconsistent or incomplete.
4. You must keep the 8867, the EITC worksheet and a record of how you got the information used to prepare the return for three years from June 30 following the date you presented the return to your client to sign. You can keep these records in either paper or electronic format. It is a good idea to keep a back-up of these records at an off-site, secure location.

As tax return preparers we are not obligated to audit the information we receive from our clients. However, most of the IRS due diligence penalties are given for failure to comply with the knowledge requirement. To comply with the knowledge requirement you need to apply a common sense standard to the information received from your client. Evaluate whether the information is complete, determine if the information is consistent, conduct a thorough, in-depth interview with each client and ask enough questions to reasonably know if the return is correct.

As an example, when dealing with schedule A, C and E, be sure the gross income is properly reported and verifiable. Expenses should be ordinary, necessary, and properly computed and paid or incurred during the tax year. If a client gives you \$12,000 of income and no expenses, more questions are definitely warranted.

Many enrolled agents take offense at the increased due diligence monitoring. But it is not going away any time soon. Along with oversight of tax preparers, it is the new reality of being an enrolled agent, one of America's Tax Experts.

FEDERAL UPDATES

NAEA's Annual Fly-in Day Wednesday, May 2, 2012 Washington, DC

NAEA's Fly-in is an opportunity to join with fellow EAs to campaign personally for issues of interest to all EAs, raise our profile with legislative decision-makers, and gain the practical knowledge of citizen advocacy. Visit NAEA's [website](#) to view additional information.

Fly-in Agenda:

Tuesday, May 1

5:00-7:00pm: Advocacy training and briefing on NAEA's public policy agenda

Wednesday, May 2

- Continental breakfast and group meet-up
- Personal meetings with Congressional staff and members (dependent on office schedule)
- Cocktail and hors d'oeuvres reception and debriefing

If you are interested in attending the 2012 Fly-in, please submit the [Fly-in Application](#).

If you have any questions please email [Katy Drake](#), GR Associate. Why the application? Space is limited (really!) We need to make sure we have room for everyone, so please wait for confirmation of registration before booking flights or accommodations. We'll turn around requests swiftly, to allow plenty of time for you to make travel arrangements. Finally, please fully complete the [application](#) and submit by March 16, 2012.

STATE UPDATES

A reminder for Business owners with Colorado Tax Accounts, that each year, from October through December, Colorado sales tax and wage withholding coupon booklets [current calendar year 2011] are not available by mail to businesses because the Department of Revenue is in the process of preparing coupon booklets for the next year [2012].

Businesses can report tax and make payments at any time through Revenue Online at www.Colorado.gov/RevenueOnline even without a coupon booklet. To use Revenue Online, sign up to access your account. Then you may login to file and pay online and manage many aspects of your account, including making address changes, viewing payment and filing histories and filing protests.

If you cannot file through Revenue Online, you can download sales and wage withholding forms from the Colorado Web site.

Use Tax – Shoppers who take advantage of 'Cyber Monday' Internet sales on November 28th, or Green Monday or any other time, should remember to check receipts for sales tax charges and save those receipts where sales tax was not paid, so that they can pay consumer use tax. The Use tax for individuals on purchases made during 2011 is due by April 16, 2012.

When sales tax isn't collected by the seller on a taxable item purchased from the Internet or mail order catalog, such as clothing, electronics, appliances or other tangible property, it is the purchaser's responsibility to report and pay use tax. Colorado state use tax is 2.9 percent. Consumers should also be aware that some local special districts in Colorado have use tax.

Details about the tax may be found on the Colorado Taxation Consumer Use Tax Web page.

Apply for sales tax and withholding accounts online

New businesses can now apply for state sales and withholding accounts online through a consolidated, online service called [Colorado Business Express](#) (CBE). This service eliminates the need for new business owners to use paper forms to register separately with different state agencies. For the state tax accounts, the online service replaces the CR 0100 form.

Colorado Business Express leads applicants through the process of applying for a Colorado sales tax license, employee wage withholding account and/or an unemployment insurance account.

CBE reduces business registration processing time from hours or days to just minutes. In one transaction, this service consolidates business registration information required by multiple government departments and automatically updates state regulatory systems for the business filer.

The Colorado Department of Revenue, Department of Labor and Employment, Secretary of State, Statewide Internet Portal Authority and Colorado.gov all worked together to create Colorado Business Express.

The direct link to Colorado Business Express is www.Colorado.gov/ColoradoBusinessExpress

*Colorado Department of Revenue
Taxpayer Service Division*

Colorado Taxation Web Site: www.TaxColorado.com

COLORADO UPDATES

If you are not currently getting the Colorado Tax Professionals updates via email from the Taxpayer Service Division, you may sign up at tpspublicinfo@spike.dor.state.co.us and put SUBSCRIBE in the subject line.

ANNOUNCEMENTS AND ACTIVITIES

Welcome New Members

Margaret G. McDonough, EA

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NOTE FROM THE PROGRAM COMMITTEE:

Beginning immediately, the first request for reservations to our monthly meetings will be sent out no later than the 2nd Friday before the meeting. A second request will be sent out no later than the Wednesday before the meeting. The Program Committee asks that all reservations be received no later than the Sunday before the meeting. When we receive reservations late - or not at all, the hotel staff does not have ample time to set up an appropriate meeting room and, in addition, the chef needs to know how many meals to prepare.

We cannot stress how important this procedure is to ensure that all members attending the meeting will have an enjoyable experience.

Thank You – Program Committee

MEMBER NEWS

If you have been in the news recently or have received some award, or know of a member who has been in the news, please let us know so we can celebrate their achievements. Contact Paul Ketcham, the Newsletter Editor.

What Interests You? Know a Speaker?

The Program Committee needs your suggestions on topics and speakers.

Contact C.J. Whiteley at 303-819-3278 or email her at cj.whiteley@comcast.net



“Get Ready To Learn”

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www.taxproco.org

ON-LINE CPE TESTING

NAEA has launched the online CPE testing for the EA Journal. The CPE tests are based on the articles in each issue of the EA Journal. With the online tests, your results are immediate! Read the articles, log on and take the test. Go to www.naea.org for all the details.

COMING EVENTS

2012 MONTHLY MEETING PROGRAMS

- May 22, 2012 -** Gov's Benefits & Taxing
Thereof
Frank Evans, Esq.
Lasagna
- June 26, 2012-** TBA
Charbroiled Tuna
- July 24, 2012 -** TBA
Luncheon at Denver
Marriott South
- August 28, 2012 -** TBA
Stuffed Chipotle Chicken
- September 25, 2012 -** Ethics
Johnson's Corner
- October 23, 2012 -** Colorado Tax Update
Buffet - Mexican Fiesta
- November 13, 2012 -** IRS Tax Update
Buffet - Taste of Sicily
- December 2012 -** Holiday Party

CoSEA is looking into and working on various philanthropic activities, including a food drive, hosting a TV help line and a few others.

Paid Advertisements for Services to CoSEA Members

Advertisements in this newsletter are **paid advertisements** for services available to CoSEA members and their clients. Submit invoices with payments to Paul Ketcham, EA, 220 Grove Street, Denver, CO 80219-1516. Make checks payable to CoSEA. Paul will forward all to treasurer Audrey Dean upon verification for newsletter. **Please contact Paul at paulketcham@qwestoffice.net with your word copy advertisements. Sizes and pricing are available on the back page of each newsletter.** The editor will inform you when the board approves your ads for a newsletter issue. **Please call Paul at cell phone: 303-667-4560 if you have any questions on your ad.**

Visit our website at
www.taxproco.org

ADVERTISING RATES

Full Page	\$138.00
Half Page Horizontal	\$ 78.00
Half Page Vertical	\$ 78.00
Quarter Page	\$ 44.00
Eighth Page	\$ 26.00
Column Inch	\$ 18.00

Classified bimonthly ad rates are \$1.75 per line (or partial line) per issue, with a \$10.00 minimum.

Open rates are subject to change, and open rate advertising is subject to space availability. For further information, call Paul Ketcham, EA, cell phone: 303-667-4560.

All contents and design are subject to publisher's approval. Publisher reserves the right to reject or cancel any advertising at any time. Advertiser agrees to indemnify the publisher against any loss, damages or expense arising from the use by advertiser of any unauthorized names, photographs, sketches or words protected by copyright or trademark.

The newsletter is sent bimonthly to all members of the Colorado Society of Enrolled Agents, nonmember subscribers, selected members of the National Association of Enrolled Agents, government officials and others. Additional mailings are targeted to other Enrolled Agents and/or other tax professionals.

Deadline is the 15th of the month prior to cover date (i.e. June 15 for July-August issue). Submit Word attachments to paulketcham@qwestoffice.net. Submit invoices with payments to Paul Ketcham, EA, 220 Grove Street, Denver, CO 80219-1516. Make checks payable to CoSEA. Paul will forward all to treasurer Audrey Dean upon verification for newsletter.

Please contact Paul at
cell phone: 303-667-4560 or e-mail
him at paulketcham@qwestoffice.net
for question about advertising or rates.

COLORADO SOCIETY OF ENROLLED AGENTS

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Vice-President John Dundon, EA (720) 234-1177
Treasurer Audrey Dean, EA (303) 322-6288
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COMMITTEES

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Audrey Dean, EA, Chairperson (303) 322-6288
 Member: Paul Ketcham

By-laws

Dan Halleman, EA, Chairperson (720) 272-1423
 Member: **Open Position**

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Paul T. Matonis, EA, Chairperson (970) 416-1656
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Legislative

John Dundon, EA, Chairperson (720) 234-1177
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C.J. Whiteley, EA (303) 819-3278
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Web Site

Romey Smith, EA, Chairperson (970) 215-8667
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