



## Citation and Resource Guide

Sidney Kess, CPA, JD, Editor

### Pros and Cons of Asset Management Fees

- The American College of Financial Services compares advisory fee methods at <http://knowledge.theamericancollege.edu/blog/pros-and-cons-of-6-fee-based-options-for-financial-advisors>.

### Win With a Roth IRA Reversal

- The IRS explains the rules on Roth IRA conversions at [www.irs.gov/retirement-plans/retirement-plans-faqs-regarding-iras-rollovers-and-roth-conversions](http://www.irs.gov/retirement-plans/retirement-plans-faqs-regarding-iras-rollovers-and-roth-conversions).

### Year-End Thank You Gifts from Business Owners

- The IRS explains the rules on the taxation of business gifts at [www.irs.gov/publications/p463#en\\_US\\_2016\\_publink100033905](http://www.irs.gov/publications/p463#en_US_2016_publink100033905).

## Practice Development Tip

### Help Clients Help Hurricane Victims

As of this writing, the hurricane season is in full swing. Texas, Florida, and nearby states have suffered enormous losses; rebuilding in some areas will be long and costly. In addition, other hurricanes are being tracked now that could potentially bring even more devastation.

During the holiday season, the news will still be vivid in the minds of many clients. Some will be eager to help those who have been severely affected.

You can help clients to help others via e-mail, through your website, or by other means of communication. To do so, you should have one or more recipients in mind. A nursing home on the west coast of Florida, for instance, might have a need for quilts, blankets, and other bedding for residents.

To prescreen potential recipients, you or others at your firm may know someone in an area affected by these hurricanes or know someone who knows someone there. If a recipient group or organization is vouched for by someone trustworthy, direct clients to them to donate cash or property contributions. This type of effort can involve everyone at your firm, from partners to staffers, and demonstrate the firm's values to the workforce as well as to clients.

If you're a CPA in an area that was in a hurricane's path, and you're reading this practice development tip, we wish you good fortune in rebuilding your health and property as well as your practice—and a much better year in 2018!

## Practice Development and Management Resources

from the AICPA

For more information or to order, log on to [www.aicpastore.com](http://www.aicpastore.com) or call 888.777.7077.

### Fundamentals of Estate Planning, 15th edition

- This publication provides a complete overview of the main topics of estate and gift tax planning. Learn about the various aspects of estate and gift tax planning, including the nature, valuation, transfer, and administration and taxation of property; the estate and gift tax system, including strategies of estate planning; gratuitous transfers of property; and the client interview.

[Item no. PPF1603P—AICPA Member \$149.00, Nonmember \$169.00]



# Client Bulletin

Smart Tax, Business & Planning Ideas *from your Trusted Business Advisor*<sup>sm</sup>

December 2017

## Planning for Retirement Needs, 13th edition

■ Learn about individual retirement planning, including IRAs and Roth IRAs, Social Security benefits, and saving and planning for retirement. Know how to help your business owner clients make decisions about qualified plans, SEPS, SIMPLEs and 403(b) plans, and nonqualified deferred compensation plans. Retirement planning covers accumulating and preparing for retirement, as well as making decisions during retirement. This publication covers the basic concepts needed to discuss your client's retirement planning needs.

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## AICPA PCPS/CPA.com MAP Survey National Summary

■ AICPA's Private Companies Practice Section (PCPS) partnered with CPA.com on the National MAP (Management of an Accounting Practice) Survey, which was fielded from mid-May through July 2016. This summary provides financial and other key benchmarking data from the survey. This product will provide you with comparative benchmarking data relative to firm size and region that can help you create strategic goals and maximize your firm's performance.

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## Management of an Accounting Practice eHandbook

■ This is your go-to resource for all things practice management. Streamlined online guidance for easy reading and quick reference on the topics you care about: employee compensation and benefits, staffing, disaster recovery, firm organization, benchmarking, strategic planning, and more!

[Item no. MAP-XX—AICPA Member \$149.00, Nonmember \$189.00]

## MAP On Track

■ Often, practitioners and small- to medium-sized firms find it challenging to stay on top of firm management responsibilities. The new Management of an Accounting Practice On Track (MAP On Track) will help keep you organized. This new scheduler is easy to download and functions as an add-in to Microsoft Outlook, adding tasks to keep your firm running throughout the year. As an added bonus, within the automatically scheduled tasks, you'll find useful links to relevant content within the comprehensive MAP eHandbook as well as PCPS tools that can inform your next steps.

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