

March 2018

## Citation and resource guide

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### **Weighing the risks of bond funds**

The Financial Industry Regulatory Authority (FINRA) provides a guide to the risks of investing in bonds at [www.finra.org/investors/understanding-bond-risk](http://www.finra.org/investors/understanding-bond-risk).

### **Two five-year tests for Roth IRAs**

The IRS explains the tax rules on Roth IRA distributions in Publication 590-B, "Distributions From Individual Retirement Arrangements (IRAs)," starting on page 30, at [www.irs.gov/pub/irs-pdf/p590b.pdf](http://www.irs.gov/pub/irs-pdf/p590b.pdf).

### **How small companies can address harassment issues**

The U.S. Equal Employment Opportunity Commission has a Q&A on employer liability for harassment at [www.eeoc.gov/policy/docs/harassment-facts.html](http://www.eeoc.gov/policy/docs/harassment-facts.html).

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## Practice development tip

### **Doing the dentist's drill for repeat appointments**

As we head into the peak of this year's tax season, you're probably heavily scheduled with client appointments to discuss tax return preparation. That's all to the good, but what will happen after April 17? It's fine to take a little time off or have some down time in the office, but you don't want the slack period to spread into December, when year-end tax planning will once again bring in clients.

For an idea on how to keep your appointment schedule well-filled, think about your last visit to your dentist for a routine checkup. Chances are, before you even got out of the chair, the dental tech was already on the computer scheduling you for your next appointment.

A similar process can work for you, helping to arrange follow-up visits for tax planning or any other purposes relating to individual clients. At the end of each tax return session, bring out your electronic scheduling program and get the client's approval for another meeting.

Six months seems to be the regular interval between dental maintenance, but you can have more flexibility in client situations. For someone who has requested a filing extension until mid-October, another get-together in September or early October could be necessary. Business owners might want to do some mid-year tax planning, especially if their own company has a summer slowdown. Clients who are involved with a particular event (marriage, divorce, birth of a child or grandchild, retirement, job switch, residential move, and so on) may benefit from a meeting to discuss relevant tax and financial planning issues.

The process of setting up advance appointments might do more for your practice than just putting appointments on your calendar. If you question clients closely about their plans and schedule conferences accordingly, your clients will get into the habit of consulting with you whenever they want advice about important milestones in their lives.

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