
The **ASWA** *Journal*
Seattle

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July 2006

**Seattle Chapter Meeting
Wednesday, July 26, 2006**

College Club of Seattle
505 Madison Street, Seattle, WA 98104
(206) 622-0624

Social Hour 5:30 pm
Dinner 6:30 pm

Menu

Salad College Club Salad Supreme
Entrée Baked Premium Ham or Stir Fry
Vegetables (Vegetarian option)
Sides Duchess-Au Gratin & Green
Beans Almondine
Dessert Carrot Cake

Members \$25.00
Guests \$27.00
Student Members \$17.00
Student Guests \$19.00
Coffee Only \$ 3.00

Reservations, even if selecting the coffee only option, need to be made by **5 pm, Thursday, July 20**, in order to guarantee a spot. Standing reservations will apply. For **reservations**: use the **Online Reservations Form**, send email to reservations@aswaseattle.com, or contact Adrienne Lowber, Arrangements Chair, (206) 467-8645 (ASWA voice mail). For **cancellations**, please call, use the online form, or send an email to cancel no later than noon on **Monday, July 24**, before the meeting. No-shows and late cancellations will be billed. Walk-ins are welcome but with no meal availability guarantee.

**Wednesday, July 26, 2006
Dinner Meeting**

Special Program - "Seattle's Future"
**"The Impact of the Cruise Industry on the
Seattle Economy"**
**Speaker – John Creighton, Port of Seattle
Commissioner**

and

"Vision 2020"
**Speaker – Robin McClelland, Principal
Planner, Puget Sound Regional Council**

Note: Zero CPE for this program

The Seattle Chapter of American Society of Women Accountants (ASWA) invites you to enjoy a special presentation about our future.

John Creighton was elected to the Port Commission in 2005. He comes with broad experience as a lawyer who has worked on complex international transactions in Singapore, Helsinki and Istanbul.

John is active in our community as an attorney, as past co-president of the Seattle World Trade Club and member of the boards of the nonprofit Seattle Biomedical Research Institute and the Chief Seattle Council. In 2002-2003, he was selected as a delegate to the US-Japan Foundation's Leadership Program.

John grew up on the Eastside. He earned a B.A. in International Relations from Johns Hopkins University and an M.A. in International Economics and Law from the Nitze School of Advanced International Studies at John Hopkins. John went on to earn his J.D. from Columbia and also has a certificate in administration from the UW Business School.

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Robin McClelland will give a presentation on the progress of the VISION 2020 Update. Robin joined the PSRC in May to focus on outreach during the next 14 months. She has extensive experience conducting visioning processes in Washington cities. Robin co-authored a manual on Community Visioning for the state Department of Community Trade and Economic Development. She has a Master's Degree in City and Regional Planning from the University of North Carolina. Robin lives in Shoreline where she serves on the Shoreline Planning Commission.

In 1995 the Puget Sound Regional Council (PSRC) adopted VISION 2020, a regional strategy to direct population and employment growth in King, Kitsap, Pierce, and Snohomish counties. In 2003, the PSRC determined it was time to update the VISION 2020 to reflect the impacts of anticipated and continuing growth out to 2040. The long-range vision will rely on extensive public participation and detailed technical analysis to build on the current vision and make bold choices about our region's future. In May 2006 the PSRC issued a Draft Environmental Impact Statement on four possible growth patterns for public comment. In the fall, a preliminary preferred alternative will be selected for further analysis and public review. Adoption of the updated VISION 2020 is expected in 2008.

President's Message

July 2006

Jana Helmuth

President's e-blast

As I sit here starting to write my first President's message, I ask myself, "How did I get myself into this position?" The answer is simple; I said yes when Liz Pray asked me to be her President Elect. I helped on the 2006-2007 nominating committee and found that it is just as easy for a lot of members to say no, not just to drugs, but to volunteering. I found this quite disconcerting considering the fact that this is a non-profit organization run by dedicated volunteers. But, not wanting to be so easily discouraged, I looked for the positive. That was easy to find. In June, our Chapter hosted a very successful Northwest Regional Conference which took a tremendous time and energy commitment by members. Members lent much time and creativity to sew a beautiful quilt on behalf of future conference registration scholarships (congratulations to the winner, Margo Reich!). The first part of July, I will hold a Planning/Board Meeting where I know, from past experience, that the enthusiasm will run high for the upcoming year. I hosted the Past President's luncheon in May and found myself surrounded by talented and intelligent women, all of whom have said yes, more times than they can count without their ten keys. I am inspired by the women who have led and continue to lead ASWA by lending their precious resources. You too should get to know these women. They are your role models and you will be the richer for knowing them. Actively seek a committee, dip your little toe in to test the waters or dive in head first, but say YES, I did! And thanks to all the current Officers, Board of Directors and Committee Members.

Jana Helmuth
president@aswaseattle.org

Speaker Highlights-June

Speaker – Joseph A. Cunha, of the City of Seattle

Topic - “The Definition of Nexus”

- If a business has nexus, i.e. establishes a direct or representational presence within a particular jurisdiction, it must obtain a business license and pay tax to the appropriate authority.
- A business has nexus if it has a physical presence in a jurisdiction (Quill case).
- However, a business can also have nexus without a brick-and-mortar presence in that jurisdiction. The Due Process Clause says that as long as the commercial activity is purposefully directed toward residents of the taxing area and the tax is related to the benefits received from the government of that area, a physical presence is not necessary.
- The Commerce Clause says that a jurisdiction whose only connection with the vendor is through mail or common carrier does not have nexus.
- In the City of Seattle, the term “engaging in business activity” means commencing, conducting, or continuing in business, and also the exercise of corporate or franchise powers, as well as liquidating a business when the liquidators thereof hold themselves out to the public as conducting such business.
- Activities that do not constitute “engaging in business”, also called “Safe Harbor”, in Seattle include:
 - Meeting with suppliers of goods and services as a customer.
 - Meeting with government representatives in their official capacity, other than those performing contracting or purchasing functions.
 - Attending meetings, such as board meetings, retreats, seminars, and conferences, or other meetings wherein the person does not provide training in connection with tangible personal property sold by the person or on its behalf.
 - Renting tangible or intangible property as a customer when the property is not used in the city.
 - Attending, but not participating in, a “trade show”.
 - Conducting advertising through the mail.
 - Soliciting sales by phone from a location outside the city.
 - A seller located outside the city merely delivering goods into the city by means of common carrier provided that the seller does not engage in any other business activity inside the city.
- Federal legislation in the form of Business Activity Tax nexus bills, or BAT, are currently winding their way through the Senate and will revise and standardize the definition of nexus among individual jurisdictions.

Scholarship Dessert Auction

Sept 27, 2006 – College Club

Set your calendar for this annual event. Volunteer your talent, a favorite tasty sweet, your neighborhood bakery’s best offering, or your commitment – financial or otherwise! There are articles to write, invitations to send, set-up and layout, cheerleading (do we really need to **persuade** you to come have fun AND chocolate?!) and more. Contact:
angelp@u.washington.edu

Announcements

2006 Joint National Conference

Date change for the ASWA-AWSCPA **Joint National Conference in 2006**, at Bally’s, Las Vegas. Originally scheduled for Wed-Fri, Sept 20-22, now moved up to **Mon-Wed, Sept 18-20**. Mark your calendars!

ASWA 2006-2007 Board Planning Meeting

Olympic View Community Church
 425 NE 95th St., Seattle, WA
 Saturday, July 8th from 9am to 2pm

Our Strategic Plan has been rewritten (shortened to one page!) by Anne Ellett, Rhonda O’Leary, Tonya Shum, and Jana Helmuth. Join us for the unveiling of the Seattle Chapter of ASWA Vision, Goals and Strategies/Action Plans for 2006-2007.

(All members are welcome! Bring a potluck dish to share for lunch)



EFWA Announces Cruise Winner!

The EFWA announced its first Holland America cruise winner at EFWA's donor appreciation reception, 6/15, at the Silver Cloud Inn-Broadway. **Falana Winton** of Elizabeth, NJ was the lucky recipient of the first cruise with a winning bid of \$1,500. What a bargain! A cruise package will hopefully become an annual offering! Please visit the Educational Foundation for Women in Accounting website (www.efwa.org) to check on the availability of the next cruise up for bid. Also, please register your e-mail address to participate in the education survey, receive the semi-annual newsletter, etc. Your e-mail address will be use for NO other purpose.

Thank you for your support!

Personal Training Consultation

Amy Frank-Lewallen, owner of Fitness Together, offers the following:

I own a private personal training studio in Issaquah. I specialize in women's training and we have programs for all shapes and sizes. We offer complete fitness as well as nutritional education and assistance. I would like to **offer everyone in your group 2 free personal training sessions at my studio as well as a free fitness evaluation and consultation.** My studio is 100% private and your members would be with me or with my manager. I am always looking to network with groups in the NW. **Fitness Together**, 425-392-4804, www.ftissaquah.com.

Please plan to attend the **July 2006** ASWA-Seattle regular membership meeting to receive your member appreciation gift. Mary Fisher promises us ***a little special something...***



Scholarship Award Winners

The scholarship award winners were honored at the June dinner meeting. The winners are:

- Caralee Bradshaw (University of Washington)
- Bonivi Caculitan (Seattle University)
- Helen Yu (Washington State University)

Dues Schedule

| | 2005-2006 Dues Schedule | 2005-2006 National | 2005-2006 Seattle | 2006-2007 Dues Schedule | 2006- 2007 National | 2006-2007 Seattle |
|-------------------------|--|-------------------------------|------------------------------|--|------------------------------------|------------------------------|
| Regular | 143.00 | 96.00 | 47.00 | 149.00 | 100.00 | 49.00 |
| Affiliate | 143.00 | 96.00 | 47.00 | 149.00 | 100.00 | 49.00 |
| Associate (Non-Student) | 60.00 | 32.00 | 28.00 | 62.00 | 33.00 | 29.00 |
| Associate (Student) | 46.00 | 32.00 | 14.00 | 48.00 | 33.00 | 15.00 |
| Retired | 42.00 | 22.00 | 20.00 | 44.00 | 23.00 | 21.00 |

Note: Dues are prorated for the second year of membership according to the month the ASWA National Board accepts the new member's application.

2007 Northwest Regional Conference, May 31 – June 2, 2007

Red Lion Hotel at the Park, Spokane, Washington

The hotel is located just north of downtown and Riverfront Park along the Spokane River. We will have two tracks of CPE, including 4 hours of Ethics. Fun Night will be at Center Stage, a dinner theater venue in downtown Spokane.

We hope to see you there. For more information go to aswa4.org.



Food Frenzy!
July 14-31, 2006

Want to compete with fellow accountants to make a difference for hungry children? This summer is your chance! Food Lifeline seeks serious (but fun-loving) competitors for the 17th annual Food Frenzy, held July 14-31. Each year nearly 60 legal and accounting organizations plan creative office-wide fundraisers for a very important cause: getting food to hungry children during the summer when school meals aren't available. Sign up your firm today! Call Grant Thornton at (206) 623-1121.

Next Journal Deadline:

Wed, July 26, 2005

The Seattle Chapter of the American Society of Women Accountants, to serve its members' interests, publishes the *Journal* monthly.

If you have news, seminars, community meetings, committee meetings or an article you would like published, **attach the file (preferably in "Word" and single spaced with no tables, boxes or irregular formatting) and send to Marilyn Wilt via e-mail at journal@aswaseattle.org.**

Calendar of Events

July 8th Chapter Annual Board Planning Meeting

9:00 am to 2:00 pm

All members are welcome. Contact Jana Helmuth.

July 26 Board Meeting – 5:15pm

Dinner Meeting – Special Program about "Seattle's Future" "The Impact of the Cruise Industry on the Seattle Economy" and "Vision 2020", College Club (and membership appreciation, compliments of Mary Fisher)

Aug 23 Board Meeting – 5:15pm

Dinner Meeting-TBA, College Club

Sep 18-20, 2006 ASWA/ASWCPA National Conference – Las Vegas, NV

Sep 27 Annual Dessert Auction

Dinner Meeting-TBA, College Club

ASWA Mission Statement

The mission of the American Society of Women Accountants is to enable women in all accounting and related fields to achieve their full personal, professional, and economic potential and to contribute to the future development of their profession.

ASWA Claim Statement

For women who seek advancement in the accounting profession, ASWA is a professional membership organization that provides the leadership skills required for success. ASWA provides experienced mentors and a supportive, non-threatening environment to practice business management and establish a professional reputation among peers.