The Certified Bookkeeper™ (CB) Designation
National Certification for Bookkeepers
Benefits of Certification

The following statistics are from a 2019 survey of CBs by Lewis & Clark, Raleigh, NC:

- 90% of all CBs, employed and freelance, recommend certification to other bookkeepers.

For employed CBs

- 49% of employed CBs say that certification enhanced their standing with their employer.
- 54% of CBs have gotten a new job, been promoted or been given higher-level responsibilities since being certified; 84.3% of these say certification was important to their new status.
- 81% of CBs who interviewed for a new job since becoming certified say that certification was important in obtaining the interview.
- 59% of CBs received a raise after becoming certified—75.5% of these say certification was important in getting the raise.
- 46% of CBs say that being certified has enhanced their self-image.
- 61% of CBs say they gained new knowledge preparing for certification.
- 55% of CBs say that preparing for certification filled in gaps in their knowledge.
- 58% of CBs say that being certified has increased their self-confidence.

Freelance CBs

- 48% of freelance CBs say they have raised their rates to clients since becoming certified.
- 37% of freelance CBs say that being certified helped them gain new clients.
- 55% of freelance CBs say that being certified enhanced their standing with clients.
- 47% of freelance CBs say that being certified has enhanced their self-image.
- 51% of CBs say they gained new knowledge preparing for certification.
- 57% of CBs say that preparing for certification filled in gaps in their knowledge.
- 50% of CBs say that being certified has increased their self-confidence.
- 82% of freelance CBs say that they have utilized certification for marketing purposes.

What is the Certified Bookkeeper designation?

The Certified Bookkeeper designation assures the level of knowledge and skill needed to carry out all key functions through the adjusted trial balance, including basic payroll, for firms of up to 100 employees.

Certification requires passing an examination, proving 2 years’ experience in bookkeeping and signing a code of ethics. To retain certification, you must meet ongoing continuing professional education requirements.
How to Become a Certified Bookkeeper (CB)

To become a Certified Bookkeeper, you must meet three requirements:

1. **Pass the four-part national certification exam.** Parts 1 and 2 are given at any of 300 Prometric Test Centers. Parts 3 and 4 are open-book tests that come with your workbooks. All tests are multiple-choice.

2. **Sign a Code of Ethics.** See pages 10-11.

3. **Submit evidence of at least 2 years’ full-time bookkeeping experience** or 3,000 hours’ part-time or freelance experience **before or after** you pass the national exam. You have 3 years to fulfill this requirement from the date that you pass the exam. See the “Evidence of Experience” form on page 9.

Use of Certification

Obtaining the Certified Bookkeeper designation, conferred by the American Institute of Professional Bookkeepers, is voluntary. Those persons or organizations that choose to include the Certified Bookkeeper designation as a condition of employment or advancement do so of their own volition and must determine for themselves whether the use of such a certification process, including its eligibility and recertification and any other requirements imposed by such persons or entities, meets their respective needs and complies with any laws applicable to them.

How to Register for the Certified Bookkeeper (CB) Designation

To register, file the application on pages 7–8. Allow 4 weeks for processing.

Once your application is processed, you have one year to complete any one part of the certification exam. If you do not complete any one part within one year, you must register again.

If you do not pass all parts of the exam within three years, you must re-register and take all tests again.
Registration Fee for the Certified Bookkeeper Designation

The nonrefundable registration fees, payable to AIPB, are as follows:

- AIPB-Member registration fee $25
- Nonmember registration fee $60

The Four-Part Certified Bookkeeper Exam

<table>
<thead>
<tr>
<th>The Certified Bookkeeper Exam</th>
<th>Time</th>
<th>Fee</th>
<th>Passing Grade</th>
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<tbody>
<tr>
<td>Part 1 – At Prometric: Adjustments and Error Correction</td>
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<tr>
<td>Test 1: Accruals, Deferrals and the Adjusted Trial Balance</td>
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<td>Test 2: Correction of Accounting Errors and the Bank Reconciliation</td>
<td>2 hours</td>
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<td>Part 2 – At Prometric: Payroll and Depreciation</td>
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<td>Test 1: Payroll</td>
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<td></td>
<td>75%</td>
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<tr>
<td>Test 2: Depreciation</td>
<td>2 hours</td>
<td>$100</td>
<td>75%</td>
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<tr>
<td>Part 3 – Back-of-the-workbook exam: Inventory</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Included in the workbook Mastering Inventory</td>
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<td>No fee</td>
<td>70%</td>
</tr>
<tr>
<td>Part 4 – Back-of-the-workbook exam: Internal Controls and Fraud Prevention</td>
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<td></td>
<td></td>
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<tr>
<td>Included in the workbook Mastering Internal Controls and Fraud Prevention</td>
<td>No limit</td>
<td>No fee</td>
<td>70%</td>
</tr>
</tbody>
</table>

Retests

If you do not pass a part of the national exam, you can retake just that part after a 30-day waiting period. For example, if you take Part 2 and pass Payroll but not Depreciation, you can retake just Depreciation. The fee for retaking one part is $60. There is no fee for retaking a back-of-the-workbook exam.

GI Bill reimbursement: Military personnel, veterans and some dependents of deceased veterans may be eligible for reimbursement of exam costs (https://benefits.va.gov/gibill/).

Applicants With Disabilities

AIPB complies fully with the Americans with Disabilities Act (ADA). If you require reasonable accommodation for the exam, please call 800-622-0121 before submitting your “Application for the Certified Bookkeeper (CB) Designation.”

Obtaining Your Certified Bookkeeper (CB) Designation

If you pass all tests, meet the experience requirements, and sign the AIPB Code of Ethics, you will receive your certificate within 2 weeks of passing the last test.
Taking Tests at Prometric

Although the tests at Prometric are listed as “Part 1” and “Part 2,” you can take them in any order. We recommend scheduling and sitting for Part 1 before scheduling Part 2.

All tests at Prometric are given on a PC. Each question is multiple choice, so you simply select a, b, c, or d. Prometric provides an optional tutorial before you start. Your test score is printed out for you at Prometric as soon as you complete the test.

Prometric Test Center Rules

Here are the rules for Prometric Test Centers:
1. You must present two forms of I.D.; one with a photo and both showing the same name and signature (i.e., not one with your maiden name and one with your married name). Acceptable forms of Primary I.D. are: valid state driver’s license, valid passport, state I.D. card, military I.D. card, student I.D. card. Acceptable forms of Secondary I.D. are: credit card, ATM card, green card.
2. Nonprinting, nonprogrammable, self-powered calculators may be used during the tests.
3. No test materials, documents or memoranda of any kind may be taken from test rooms.
4. The name/I.D. number of anyone suspected of irregularities is reported to AIPB.
5. You may take the scheduled part of an exam only on the day and time scheduled.

Retaining Your Certified Bookkeeper (CB) Designation

To keep your Certified Bookkeeper designation, you must acquire over every 3 years, a total of 60 Continuing Professional Education Credits (CPECs), starting from the date you are certified.

The fee for registering CPECs is $3 per CPEC. When you are certified, you will receive complete information about CPECs, as well as abundant free sources for earning them.

Getting Started

AIPB offers the six self-study course workbooks shown below to prepare for each part of the national certification exam.

There is a double-quiz at the end of each workbook section to make sure you master the skills and knowledge you just learned. We strongly urge you to write the answers on a piece of paper—not in the workbook—so you can practice the quizzes over and over. The questions on the national exam are similar to, but never duplicates of, the questions in the workbook quizzes. So, if you do and re-do the quizzes at the end of each workbook section, you should have no difficulty with the national exam.
1. Mastering Adjusting Entries
   - Section 1. Accrual v. cash basis
   - Section 2. Accrued revenue
   - Section 3. Accrued expenses
   - Section 4. Unearned revenue
   - Section 5. Prepaid (deferred) expenses
   - Section 6. Other adjusting entries (depreciation, bad debt, etc.)
   - Section 7. From the unadjusted trial balance to the financial statements

2. Mastering Correction of Accounting Errors
   - Section 1. Where accounting errors occur—how to find them
   - Section 2. The bank reconciliation
   - Section 3. Using the trial balance to find errors
   - Section 4. Correcting current-period accrual errors
   - Section 5. Correcting current-period deferral errors

3. Mastering Payroll
   - Section 1. Employees v. nonemployees
   - Section 2. Federal v. state laws
   - Section 3. Paying employees under federal law
   - Section 4. Required payroll data
   - Section 5. Form W-4 and state withholding forms
   - Section 6. Withholding and depositing taxes
   - Section 7. Completing federal reporting forms
   - Section 8. When wages are taxable
   - Section 9. Other federal and state requirements
   - Section 10. Journal entries for payroll

4. Mastering Depreciation
   - Section 1. Depreciation for book v. tax purposes
   - Section 2. GAAP depreciation
   - Section 3. The straight-line method
   - Section 4. The units-of-production method
   - Section 5. The declining balance method
   - Section 6. The sum-of-the-years’-digits method
   - Section 7. Depreciation under federal tax rules
   - Section 8. Depreciating vehicles under MACRS

5. Mastering Inventory
   - Section 1. Merchandise inventory
   - Section 2. The perpetual method
   - Section 3. The periodic method
   - Section 4. Weighted avg. costing
   - Section 5. FIFO costing
   - Section 6. LIFO costing
   - Section 7. The lower of cost or market (LCM) rule

6. Mastering Internal Controls and Fraud Prevention
   - Section 1. How employees steal noncash assets
   - Section 2. How to prevent employee theft before it starts
   - Section 3. Preventing check fraud
   - Section 4. Preventing credit-card fraud
   - Section 5. Preventing vendor cheating
   - Section 6. Con schemes and other scams against business
Application for the Certified Bookkeeper (CB) Designation—Part 1

Complete Parts 1 and 2 and return to:
Certified Bookkeeper Program, American Institute of Professional Bookkeepers
6001 Montrose Road, Suite 500, Rockville, MD 20852
Tel. 301-770-7300  Fax 301-770-5626  Email patricia.beltran@aipb.org

Please Print
Filing Date Date of Birth Mother’s Maiden Name
___/___/____  ___/___/____  _________________________
❑ Mr.  ❑ Ms.  _____________________________ ______________________ _____

Last Name First M. I.

Home Address
Number and Street Apt. No.
City
State Zip Code

Work Address
Company
Number and Street Suite No.
City
State Zip Code

I would like correspondence sent to my ❑ home address ❑ work address

Business Phone Ext. Home Phone Preferred E-mail Address (required)
___ "___" _____  ___ "___" ______

My present bookkeeping position: ❑ Company bookkeeper ❑ Freelance bookkeeper
❑ My Member I.D. number is____________________(can be found on your AIPB Membership Certificate, renewal notice, or in the email you receive each month for the latest issue of The General Ledger).
❑ I am not an AIPB member. You will receive an I.D. number upon acceptance of this application.
❑ I am not a member, but I am enclosing my membership enrollment form (see page 15). Your I.D. number will be sent to you.

Statement of experience:
❑ I have completed my experience requirements and enclosed the forms (page 9).
❑ I have completed some of my experience requirements and enclosed the form (page 9) with this application. I understand that I must submit my remaining experience requirements when I complete them.
❑ My experience form (page 9) is being sent under separate cover to the address above.
❑ I will complete my experience and submit my experience form after I take the certification exam.

I certify that I have read and understand the instructions and that the information given by me is correct. I further certify that I have read the Certified Bookkeeper’s Code of Ethics (pages 10–11) and that I understand and accept it. I understand that knowingly providing false statements herein or lack of compliance with the Certified Bookkeeper’s Code of Ethics are grounds for rejection of this application. I understand that the liability of the American Institute of Professional Bookkeepers and its agents is limited to application fees only.

Signature of Applicant Date

BE SURE TO COMPLETE PART 2 OF THE APPLICATION ON THE NEXT PAGE.
Choose one of the following:

- Application (pages 7–8) and registration fee enclosed. (Allow 3 weeks for processing.)
- Application (pages 7–8), registration fee and workbooks fee (below) enclosed.
- Only the payment for the course workbooks selected below enclosed. (Allow 7–10 days for delivery.)

### Registration Fee and Workbook Order Form

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<th>Workbook Order</th>
<th>Member Price</th>
<th>Nonmember Price</th>
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<tr>
<td>Registration Fee (nonrefundable)</td>
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<td>$60</td>
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<tr>
<td>Mastering Adjusting Entries</td>
<td>$39</td>
<td>$49</td>
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<td>Mastering Correction of Accounting Errors</td>
<td>$39</td>
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<td>* Mastering Inventory</td>
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<td>* Mastering Internal Controls and Fraud Prevention</td>
<td>$29</td>
<td>$39</td>
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*The Final Exam in the back of this workbook is used for the national certification exam.*

```
Subtotal $_____
+ $6 s/h per book $_____
My Total Payment is $_____
```

- Check or money order enclosed payable to “AIPB”
- Charge my:  
  - [ ] Visa
  - [ ] MasterCard
  - [ ] AMEX
  - [ ] Discover

Credit Card Number

Expiration Date       CCV2 Number (on back of most cards)

Cardholder's Name

Signature

Applicant's Name

Company (if applicable)

Address

City

State    Zip

Moneyback Guarantee

All course workbooks are fully guaranteed. If not satisfied, return course workbook(s) within 30 days in good condition for a 100% refund. Application fees, however, are nonrefundable.

Become a member and get AIPB Member Discounts. See Special Offer on page 12.

Free shipping on orders of 6 books
Application for the Certified Bookkeeper (CB) Designation
Evidence of Experience—Part 3

Complete and return to: Certified Bookkeeper Program, American Institute of Professional Bookkeepers
6001 Montrose Road, Suite 500, Rockville, MD 20852
Tel. 301-770-7300  Fax 301-770-5626  Email patricia.beltran@aipb.org

TYPE OR PRINT LEGIBLY. HAVE CURRENT/FORMER SUPERVISOR OR CLIENT SIGN/INITIAL AS NOTED.

❑ I am an employee.       ❑ I am a freelancer.

Applicant

Name

Name while employed (if different)

Street address

City/State/Zip

Phone number

E-mail address

Supervisor/Owner (if employed) or Client (if freelance)

Name

Company/Organization name

Street address

City/State/Zip

Phone number

E-mail address

A. Dates of full-time employment

From (mo/day/yr) To (mo/day/yr)

B. Dates of part-time employment

From (mo/day/yr) To (mo/day/yr)

If part-time, number of hours worked per week: ________

Duties performed (at least three must be checked):

❑ bookkeeping (basic)
❑ accounting (basic)
❑ preparing the bank reconciliation
❑ recording general journal entries
❑ recording accounts payable
❑ recording accounts receivable
❑ preparing payroll(s)
❑ reporting federal or state payroll taxes
❑ recording depreciation for book purposes
❑ recording depreciation for tax purposes
❑ recording inventory
❑ recording end-of-period adjustments and costing out inventory
❑ maintaining and controlling end-of-period inventory balances
❑ preparing part of a trial balance
❑ other (describe) ________________________
❑ other (describe) ________________________
❑ other (describe) ________________________

Employer’s or Client’s verification (Initial)

These statements are true and accurate according to my records or to the best of my knowledge.

Applicant signature Date

Employer or Client signature Date
The Certified Bookkeeper Code of Ethics

Composition of the Code of Ethics for Certified Bookkeepers

Preamble
As a member of the accounting profession, the Certified Bookkeeper has responsibilities to a number of parties. Which parties the Certified Bookkeeper has obligations to depends on whether the Certified Bookkeeper is employed as an internal bookkeeper for a particular entity or is working as a public bookkeeper for clients.

As an internal bookkeeper for an entity, the Certified Bookkeeper has responsibilities to...
1. the employer;
2. society; and
3. the bookkeeping and accounting profession.

As a public bookkeeper, the Certified Bookkeeper has responsibilities to...
1. the client;
2. society; and
3. the bookkeeping and accounting profession.

This Code of Ethics is applicable to all Certified Bookkeepers.

Rules of Ethics for Internal Bookkeepers
Internal Certified Bookkeepers have the following obligations:

Obligations to the employer
1. To provide the employer with high-quality professional services.
2. To remain current and up to date on matters relating to the bookkeeping profession. Only by being up to date can the Certified Bookkeeper provide the employer with high-quality professional services.
3. To protect the confidence of all aspects of the employer’s business or, in the case of a nonbusiness entity, of all matters relating to the employer.
4. To be loyal to the employer and work in the best interests of the employer.
5. Not to engage in any activity that is in conflict with the employer’s interests.
6. If asked by the employer to do something not in accordance with the Certified Bookkeeper’s professional standards, to attempt first to resolve the issue within the employer’s organizational structure or, if unable to resolve the situation, to resign and seek employment elsewhere. At no time should the Certified Bookkeeper report this situation to an outside group or agency unless required to by law.

Obligations to society
1. Certified Bookkeepers employed as internal bookkeepers should at all times conduct themselves with integrity.
2. Certified Bookkeepers employed as internal bookkeepers should, when requested or required, provide government agencies or bodies with information that, to the best of their knowledge, is correct.

3. Certified Bookkeepers employed as internal bookkeepers should be objective in their professional judgments, actions and interpretations.

Obligations to the bookkeeping and accounting professions
1. Certified Bookkeepers employed as internal bookkeepers should refrain from any act that would bring discredit to the bookkeeping or accounting profession.
2. Certified Bookkeepers employed as internal bookkeepers should share new, general, nonproprietary developments in accounting with other members of the bookkeeping and accounting professions.

Rules of Ethics for Public Bookkeepers
Public Certified Bookkeepers have the following obligations:

Obligations to clients
1. To provide clients with high-quality professional services.
2. To remain current and up to date on matters relating to the bookkeeping profession. Only by being up to date can the Certified Bookkeeper provide the client with high-quality professional services.
3. To protect the confidence of all aspects of the client’s business or, in the case of a nonbusiness entity, of all matters relating to the client.
4. To be loyal to the client and work in the best interests of the client.
5. Not to engage in any activity that is in conflict with the client’s interests.
6. If asked to do something not in accordance with the Certified Bookkeeper’s professional standards, to attempt first to resolve the issue with the client or, if unable to resolve the situation, to resign from the engagement and, if necessary, seek legal counsel. At no time should the Certified Bookkeeper report this situation to an outside group or agency unless required to by law.

Obligations to society
1. Certified Bookkeepers engaged as public bookkeepers should at all times conduct themselves with integrity.
2. Certified Bookkeepers engaged as public bookkeepers should, when requested or required, provide government agencies or bodies with information that, to the best of their knowledge, is correct.
3. Certified Bookkeepers engaged as public bookkeepers should be objective in their professional judgments, actions and interpretations.

Obligations to the bookkeeping and accounting professions
1. Certified Bookkeepers engaged as public bookkeepers should not engage in any act that would bring discredit to the bookkeeping or accounting profession.
2. Certified Bookkeepers engaged as public bookkeepers should share new, general, nonproprietary developments in accounting with other members of the bookkeeping and accounting professions.
You are invited to accept an Introductory Membership in the national association for bookkeepers…

Dear Accounting Professional:

Let me invite you to join bookkeepers nationwide in the national association for your profession.

Whether you are employed or in your own business, here is why I hope you will accept this invitation:

7 major benefits of membership

Benefit #1. You keep your skills and knowledge up to date—free. Each month you get a concise briefing, The General Ledger newsletter. It keeps you current on the latest federal and state changes in bookkeeping, payroll, recordkeeping and reporting that affect your company or clients—and your job.

Benefit #2. You get bookkeeping, accounting and payroll help—free. Call our exclusive telephone AnswerLine. Seasoned accountants answer your questions.

Benefit #3. You advance your career. Add new skills to your resume or brochure with convenient home-study courses, starting as low as $19. Earn a Certificate of Completion to hang on your wall.

Benefit #4. You get professional discounts. Save up to 34% on select UPS® shipping services. Save 20% on professional liability insurance with a top insurer. Plus: Find jobs, assistants—or clients—free on our Web "Jobs" page.

Benefit #5. Become a certified bookkeeper—and put “CB” after your name. You can become certified without joining, but members save many times their membership fee on certification. The U.S. Bureau of Labor Statistics’ predicts that Certified Bookkeepers “will have the best job prospects.”

Benefit #6. Receive a personal, dated Certificate of Membership, suitable for framing. Reflects your active role in your profession.

Benefit #7. You save up to 50% on a no-risk membership. You get to try an Introductory Membership at substantial savings. And you have no risk because of our 100% Moneyback Guarantee. If you are not satisfied, you get a refund.

To gain professional recognition, you need to demonstrate professional knowledge. That is why we make sure you are always up to date. Here’s how:

Benefits, continued > > >
A quick look at your monthly briefing — The General Ledger newsletter

You get the latest bookkeeping, accounting and tax news. In minutes, you track changes in when to expense v. capitalize, booking of purchases and disposal of assets, rules on personal use of company cars, rules on overtime pay, rules on employee v. independent contractor classification, and more.

You get bookkeeping and management updates, such as: new expense reimbursement rules...new procedures for correcting W-2 and 941 errors...required procedures for collecting and retaining employee data...and more.

You get practical tips you can use. Here are 3 right now:

1. If a customer gives you a postdated check, which account do you debit? Notes Receivable (not Cash).
2. If your company leases a car that it plans to buy, do you expense or capitalize it? Capitalize it.
3. If Joe retires, then returns part time to do the same work, is he an employee or an IC? An employee.

You get a monthly quiz to brush up skills. Here’s one right now:

1. To correct a cash sale recorded for too much, dr _____ and cr _____.
2. To record the July property tax prepaid in May, dr _____ and cr _____.
3. Must employer pension plan contributions appear on employees’ pay stubs?

You get a monthly Tax Calendar of key filing dates. Helps make sure you file the right forms at the right time.

Try a 1-year membership without risk—and receive 3 special reports—free

Free Bonus #1: Better Bookkeeping in 15 Minutes. How to withhold from car allowances...post returned checks...correct W-2 errors...and more. Plus: Often overlooked rules on overtime, including: Who gets overtime, how to compute it (do you include paid time off?), and more.

Free Bonus #2: 21 Key Bookkeeping Changes in Current Tax Laws. Yes, business meals are still deductible —the new IRS guidance . . . Your employee can also be your IC—at the same time . . . The IRS is scrutinizing family firm compensation: what you need to know . . . “Our payroll service did it” but are you responsible? . . . The new IRS IC v. employee test . . Do you know the new safe-harbor for payroll tax errors? . . . and more.

Free Bonus #3: The Bookkeeper’s Guide to Internal Controls. Protect yourself against liability if you sign company checks or withhold taxes from paychecks plus other self-protection. Protect your company or clients against bad-check losses, fraud and other threats.

Try an Introductory No-Risk Membership—save up to 50%

I hope you will join bookkeepers nationwide as a member of your professional association. With this Introductory Discount Offer, you can save up to 50%. Save more: Your entire membership fee is tax deductible.

Your Guarantee of Satisfaction

If not satisfied, simply cancel within 2 months for a full 100% refund. Cancel any time later and get a full refund on remaining months. But keep all free reports at no charge.

Start advancing your knowledge, career and professional standing. Join today.

Sincerely,

Stanley I. Hartman
Executive Director

P.S. Try a 2-year No-Risk Membership — and receive Free-Bonus #4:

Dictionary of 500 Most Common Bookkeeping & Accounting Terms

What is a Deficiency Account? Flexible Budget? Floating Asset? This concise dictionary saves time (and embarrassment) when you see a new term. Yours free with a 2-year no-risk membership—plus all benefits.

Best Offer: 50% off on a 3-year membership — plus: Free bonus #5:

30 Time- and Money-Saving Forms (See page 15 for details.)
Your 7 Benefits of Membership

Membership Benefit #1: *The General Ledger newsletter*. 12 monthly issues of the first and only publication for professional bookkeepers make sure you stay up to date.

Membership Benefit #2: **Free Telephone AnswerLine.** Get answers to your bookkeeping, accounting and payroll questions from seasoned accountants.

Membership Benefit #3: *Continuing Professional Education*. Advance your skills the easy way with convenient home-study courses starting as low as $19.

Membership Benefit #4: **Special discounts.** Save up to 34% on UPS® shipping, professional liability insurance.

Membership Benefit #5: **Become a CB at substantial savings** and put CB after your name (also available to nonmembers).

Membership Benefit #6: **Personal, dated Certificate of Membership,** suitable for framing, reflects your active role in your profession.

Membership Benefit #7: **Save up to 50% on a no-risk membership.** It’s no-risk because you get a 100% Moneyback Guarantee. If not completely satisfied with your membership, cancel for a full refund—but keep all free reports. See the Guarantee below.

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**Free Report #1**  
**Better Bookkeeping in 15 minutes**  
25 Best Bookkeeping Tips of 2019

Includes: Best way to post returned checks…How to withhold from employee car allowances…When it pays to take, or refuse, a prompt-payment discount…Audit-proof checks made out to “Cash”…3 ways to prove an expense when canceled checks are lost…Correcting W-2 errors the easy way…5 easy steps for preparing internal income statements…Best way to create a chart of accounts…How to set up successful collection calls.

Plus: Often-overlooked rules on overtime pay, including: Who must be paid overtime and how to compute it…what “workweek” must be used to compute overtime and how to deal with vacation days and holidays…when you can give comp time in lieu of overtime pay…and more.

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**Free Report #2**  
**21 Key Bookkeeping Changes in Current Tax Laws**

Put key changes at your fingertips: Business meals are deductible again—the new IRS guidance  
- Caution on “second business” expense deductions  
- Employee parking—the new employer tax nightmare.  
- “Our payroll service did it.” Are you responsible?  
- Worker can be employee and IC—here are the rules  
- Read that SSA notice—or else  
- IRS clamps down on children’s wages  
- What the IRS looks for in family firm compensation.

Plus: 14 more key changes you need to know.

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**Free Report #3**  
**The Bookkeeper’s Guide to Internal Controls**

Will you be blamed for missing cash?  
Protect yourself: • How to indemnify yourself if you sign company checks or withhold taxes on paychecks • Making sure you are not liable for company loans, notes • Avoiding liability for disclosing financial information. And more.

Protect your company or client: • 9 ways to prevent bad-check losses • 5 ways to protect company bank accounts and cash • 12 policies that encourage honesty and prevent fraud and misuse of company assets • 15 signs that employees are stealing or embezzling. And more.

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**Moneyback Guarantee**

If not satisfied, simply cancel within 2 months for a full 100% refund.  
Cancel any time later and get a full refund on remaining months. But keep all free reports at no charge.

AIPB  
Suite 500  
6001 Montrose Road  
Rockville, MD 20852
Try a 2-year membership without risk or obligation and receive all benefits described above — plus...

Free! “Dictionary of 500 Most Common Bookkeeping & Accounting Terms”
Get plain-English definitions of the 500 most important bookkeeping terms:

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