



The Accountant

Official Publication

of the North Carolina Society of Accountants

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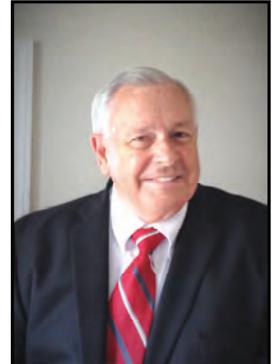
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July 2016



A Message From The President

James L. Holmes



James L. Holmes

[This is the speech President Holmes gave at the Convention Banquet. He began by welcoming everyone to the 69th Installation Banquet.]

It is a great honor for me to stand before you as the first recycled President of the North Carolina Society of Accountants. I was first elected President of NCSA 20 years ago in June of 1996. At that time we were facing issues of declining membership, implementing a Quality Assurance Review Program, agencies wanting to control our profession, and increasing penalties for practitioners.

Today, 20, years later we are facing issues of declining membership, implementing a Quality Assurance Review Program, the Internal Revenue Service wanting to control our profession, and ever increasing penalties for practitioners.

Twenty years ago North Carolina was one of several states that unlicensed accountants could prepare every class of Financial Statements. Today NC is one of two states where unlicensed accountants can prepare every class of Financial Statements. Accountants in North Carolina can still do this because of the relationship we have developed with our legislators and the NC Board of CPA Examiners and because we as a society believe in continuing education in taxes and accounting. Thank you Curt Lee for all of your hard work as Legislative Chair for the past 20 plus years, and thank you Bob Brooks for your guidance and friendship over all of these years. Bob probably has been to more NCSA conventions than anyone here.

David Hooker and several others have been working and trying to implement a Quality Assurance Program for us for over 20 years, and I feel now is the time for us finally to make this program mandatory for those of us that prepare any financial statements. We will be discussing this at our next couple of Board meetings.

Twenty years ago several of us talked to each other almost daily about the issues we were facing. We helped each other, and I think the relationships we had then made us better persons. I know that times change, and that we all are busy with our personal lives, but I would hope that we, the members of NCSA, can again take time to talk to each other more often and that we can talk with and help other practitioners and bring them into our society. I challenge each of you to call an old accounting friend tomorrow and get to know them again.

I could stand here and talk about all of the things I like about NCSA, but I am sure you all have better things to do tonight so I will just close with thanking you for making me your President of NCSA again and wish you a prosperous and safe year to come and with one final quote from Eleanor Roosevelt. ***“To handle yourself, use your head; to handle others, use your heart.”***

Thank You All

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Chapter News

Our society has started a new fiscal year with some new officers and some new directors; many of our chapters also have elected new officers. As we start again, it would great to take a fresh look at NCSA and what we can offer you our members. One of the best things about NCSA is our networking opportunities which begin at our chapters. How long has it been since you attended your chapter meeting? Read on to see what our chapters have been up to and make time this month to be a part of the activities yourself!

Burlington

The Burlington Chapter did not meet in June. The chapter congratulates its member and new NCSA President **Jim Holmes** on this his second term in office! Burlington chapter normally meets on the 4th Thursday of each month. For more information about the Burlington chapter contact Jim Holmes at jholmes.acct@yahoo.com

Cape Fear

The Cape Fear Chapter met on Monday, June 20th at Sammio's in Fayetteville. The meeting was a planning session, election of officers, and a discussion of officer responsibilities and duties. The chapter meets the 1st Monday after the 15th each month. For more information, contact Marsha Wheeler at mwheeler14@nc.rr.com

Central

The chapter met on Monday, June 27th at Sagebrush in Asheboro. **David Hooker** spoke on SSARS 21 and Engagement Letters. The chapter will have a meeting with NCDOR's **Jonetta Appling** tentatively scheduled to speak on Monday, July 25th at Magnolia 23 in Asheboro, please note the new location for this meeting. Central Chapter meets on the 4th Monday of each month. For more information contact Kevin Robinson at kev-rob@triad.rr.com

Charlotte

The Charlotte Chapter met at Captain Steve's on Tuesday, June 28th. **Karen Bargsley** with NCDOR spoke on the new sales tax regulations. The chapter will meet again on Tuesday June 26th with **Howard Michael** of NCDES speaking on changes in Employment Security. The Charlotte Chapter normally meets on the 4th Thursday of each month. For more information contact Louise Pistole at pistole9@windstream.net

Eastern

The Eastern Chapter met on Tuesday, June 28th at H&R Block in Greenville. **Jim Holmes** spoke on NC Probate and Simple Estates. The Eastern chapter meets on the 4th Tuesday each month at H&R Block in Greenville. For more information contact Karen Spruill at karen.spruill@hrblock.com

Hickory

The Hickory Chapter will hold their annual cookout at Lake Hickory at the home of Ken and Coleene Cockrell at 2pm on Saturday, July 16, 2016. This is a great event that is the highlight of the chapter's year. The Hickory Chapter normally meets the last Monday of each month. For more information contact Susan Dale Moore at susan@dalesaccounting.com

Piedmont

The Piedmont Chapter met on Thursday, June 30th at Sagebrush in Kernersville. Eugenia Tabon of IRS was the speaker of the hour giving some timely updates from IRS. Piedmont Chapter normally meets on the last Thursday of each month. For more information contact Carol Smith at clstaxes@bellsouth.net

Raleigh

The Raleigh Chapter met on Tuesday, June 26th at Manchesters. **Larry Grossman** continued the 1040 Line by Line Series, with "Line 8: Interest is Interesting". Next month on July 28th Stephen Metelits will speak on "Line 9: Dividends and Capital Gain Distributions". The Raleigh Chapter meets on the 4th Tuesday of each month. For more information contact Stephen Metelits at metelits@usa.net

Sandhills-Sanford

The Sandhills-Sanford Chapter did not meet in June. The details of the next meeting will be announced. For more information, contact Gaye Saunders at gaye@saundersaccounting.org

Western

Western Chapter normally meets the 4th Tuesday of each month. For more information contact Beth Evans at Beth.evans@precisionacct.com

Wilmington

The Wilmington Chapter met on Monday, June 27th at McAllisters Deli. **Lauren Benbow** of NC Secretary of State Investor Education division was on hand to discuss investment fraud. The chapter will meet again on Monday, July 25th with ADP Representatives speaking on "Business Tax Planning: When Substance Trumps Form". Contact Chapter President Susan Corliss Bland for more information at susan@intrstar.net

We cannot compile this report without your information. If you have news of your chapter or its members including photos or interesting things that happened at your chapter meeting please email James Upton at jamesupton@rtmc.net or call (336) 873-7690.

Member Passing



NCSA Life Member Glenwood Sellars of Wilmington passed away on Thursday, June 16, 2016. Here some highlights from his obituary as published in The Star News of Wilmington.

Glenwood graduated from New Hanover High School in 1938. He joined NC National Guard 120th Infantry his last two years of high school. Because of a baseball injury to his eye during his youth, he was not selected for military duty in the Army. He was therefore assigned to the US Army Reserve to guard the gold at Ft. Knox, Kentucky. It was here that President Franklin D. Roosevelt visited and said to him, "How are you soldier?" to which he responded, "Fine, Thank you, Sir." Glen worked with Merita Bakery in Wilmington and then was owner and operated Sellars Accounting Service until his retirement. He was an Enrolled Agent to practice before the Internal Revenue Service. Glen studied finance and accounting at UNC-Chapel Hill and Appalachian State University. He was a life member of N.C. **Society of Accountants**, Wilmington Optimist Club where he was President from 1994-1995 and a volunteer with Optimist Little League Baseball and he was a member of the American Legion. Glen was a faithful Carolina Fan. He spent many happy days playing golf, his favorite sport at Municipal Golf Course in Wilmington. He enjoyed travel, music, playing the piano and he and his wife danced on several continents on their vacations. As a young boy, he would ride a barge up the Cape Fear River to Fayetteville with his PaPa to deliver dry goods to businesses along the way. When arriving in Fayetteville, they would send carrier pigeons to his mother to let her know of their safe arrival. He and his sisters and brothers grew up in the Church of The Good Shepherd. After he married he joined Sunset Park Baptist Church where he was baptized. He was survived by one daughter. - See more at: <http://www.legacy.com/obituaries/starnewsonline/obituary.aspx?pid=180379634#sthash.L67NfDGm.dpuf>

Directory

Check your information in the Directory. If it is not correct, send changes to [Candace](#) by the end of the month. That is the cutoff so that the Directory can be printed and distributed in the Fall.

Form 990 Data Available

In IR-2016-87, the IRS announced that the publicly available data on electronically filed Forms 990 now will be available in a machine-readable format through Amazon Web Services (AWS). The publicly available data does not include donor or other personally identifiable information. The data include Forms 990, 990-EZ, 990-PF, and related schedules with the exception of certain donor information. The IRS also redacts certain personally identifiable tax-identification numbers to prevent the data's misuse. Data from Form 990-N is not available, but it can be accessed through irs.gov.

Convention Elections

At the annual Convention new officers were installed. They are: James Homes, President; James Upton III, President-Elect; John McKinney, Secretary; and John Blanton, Treasurer.

Elected to the Board of Directors: Kevin Robinson, Paula Brown, David Rollins, Julie McNeil, Denise Hammond, Marsha Wheeler, Lottie Neal, JR Lawson, Susan Cloris-Bland, and L Dean Gunter.

Park Model RV

Effective July 1 the Park Model RV is exempt from sales and use tax. A park model RV is one which meets the following:

1. It is designed and marketed as temporary living quarters for recreational, camping, travel, or seasonal use;
2. Is certified by the manufacturer as complying with ANSI A119.5; and
3. Is built on a single chassis mounted on wheels with a gross trailer area not exceeding 400 square feet in the setup mode.

The retail sale of a park model RV is subject to the highway use tax of 3% with a maximum of \$2,000 payable to the NC DMV

Social Security

The Social Security Board of Trustees released its annual report on the long-term financial status of the Social Security Trust Funds. The combined asset reserves of the funds are projected to become depleted in 2034 with 79% of benefits payable at that time. The Disability Insurance Trust Fund will become depleted in 2023, extended from last year's estimate of 2016, with 89% of benefits still payable.

In the Annual Report to Congress, the Trustees announced:

- The assets reserves of the combined OASDI Trust Funds increased by \$23 billion in 2015 to a total of \$2.81 trillion.
- The combined trust fund reserves still are growing and will continue to do so through 2019. Beginning in 2020, the total cost of the program is projected to exceed income.
- The year when the combined trust fund reserves are projected to become depleted, if Congress does not act before then, is 2034. At that time, there will be sufficient income to pay 79% of scheduled benefits.
- There were 60 million beneficiaries at the end of 2015.
- During 2015, an estimated 169 million people had earnings covered by Social Security and paid payroll taxes.
- The cost of \$6.2 billion to administer the Social Security program in 2015 was only 0.7% of total expenditures.

Get Transcript Online

In IR-2013-65 and FS-2016-20, the IRS announced an improved Get Transcript Online feature. Starting last year, the IRS began working to create a new e-authentication platform for Get Transcript Online.

To get started, new users need:

- An email address.
- An SSN or ITIN.
- Filing status and address from last-filed tax return.
- Account numbers for either:
 - Credit card, or
 - Home mortgage loan, or
 - Home equity loan, or
 - Car loan.
- Mobile phone. Only US-based mobile phone may be used. User's name must be associated with the mobile phone account. Landlines, Skype, Google Voice, or similar virtual phones as well as phones associated with pay-as-you-go plans cannot be used.
- A "credit freeze" on the records through Equifax must be temporarily lifted before the process can be completed successfully.

Because the process involves verification using financial records, there may be a "soft notice" placed on the credit report. This does not affect the credit score.

To securely access Get Transcript Online, first-time users must:

- Submit their name and email address to receive a confirmation code;
- Enter the emailed confirmation code;
- Provide their SSN, date of birth, filing status, and address on the last file tax return;
- Provide some financial account information (see account numbers above);
- Enter a mobile phone number to receive a 6-digit activation code via text message;
- Enter the activation code;
- Create a username and password, create a site phrase, and select a site image.

Returning taxpayers who have completed the new secure access process:

- Log in with their username and password;
- Receive a security code text via mobile phone provided with the account;
- Enter the security code into secure access.

If you cannot validate your identity, you may use Get Transcript by Mail. Get Transcript by Mail allows the user to go online and select the mail option. The transcript will be mailed to the address of record and will be delivered within 5 to 10 days.

White Goods Tax

Effective July 1, the White Goods Disposal Tax law is amended to provide that the tax applies to both in-state and out-of-state purchases of white goods for storage, use, or consumption in NC. A retailer-contractor is liable for the tax for any white good withdrawn from inventory to fulfill a real property contract in NC after July 1.

The statutes define "white goods" as including "refrigerators, ranges, water heaters, freezers, unit air conditioners, washing machines, dishwashers, clothes dryers, and other similar domestic and commercial large appliances.

e-Authorization Process

In IR-2016-85, the IRS announces the launch of a more rigorous e-authorization process that significantly increases protection against identity thieves impersonating taxpayers to access tax return information through the IRS Get Transcript Online services. After being disabled last Spring, Get Transcript Online now is available for all users to access a copy of their tax transcripts and similar documents that summarize important tax return information. The formal relaunch addresses increased cybersecurity threats by using a new, more secure access framework. This framework enables the IRS to require a two-step authentication process for all online tools and applications that require a high level of assurance.

To access the new Get Transcript Online feature, taxpayers must have an email address, a text-enabled mobile phone, and specific financial account information such as a credit card number or certain loan numbers. As part of the new multi-factor process, the IRS will send verification, activation, or security codes via email and text.

The IRS continues to support multiple options for those taxpayers who may be unable to access online features or who prefer to obtain information in more traditional ways.

Electric Car Tax Credit

In addition to the ecological benefits of a “plug-in” vehicle, the buyer of such a vehicle also may benefit from a generous tax credit. The credit, which is claimed on Form 8936, *Qualified Plug-in Electric Drive Motor Vehicle Credit*, is equal to the sum of \$2,500 for a vehicle that draws propulsion energy from a battery with not less than 5 kwh of capacity plus \$417 for each kwh of capacity in excess of 5 kwh, not to exceed \$5,000 (yielding a maximum credit of \$7,500).

To qualify, the following must be met:

- The motor vehicle with at least 4 wheels must be manufactured primarily for use on public roads.
- The vehicle is treated as a motor vehicle for purposes of Title II of the *Clean Air Act*.
- The vehicle has a gross weight rating of less than 14,000 pounds.
- The vehicle is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of at least 4 kwh and is capable of being recharged from an external source.
- The vehicle is used predominantly in the US.
- The taxpayer is the original user of the vehicle and must have acquired it for use or lease and not for resale.

The credit begins to phase out for a manufacturer’s vehicles when at least 200,000 have been sold for use in the US.

Committee Chairs

President Holmes has appointed the following committee chairs:

- AP Manual, Louise Pistole
- Assistance, JR Lawson
- Audit, Denise Hammond
- Budget, Sarah McKoy
- Chapter Promotions, Marsha Wheeler
- Communications, Stephen Metelits
 - Accountant Editor, Stephen Metelits
 - Directory, Stephen Metelits
 - Web Site & Social Media, David Rollins
- Constitution & By-Laws, JR Lawson
- Convention 2017, Denise McBride Rollins
- Convention Site, Curtis Lee
- EA Coordinator, David Rollins
- Education, Robert Pia
 - Fall Seminar, Florence Black
- Convention CE, Denise Hammond
- Chapter CE, Ronald Powell
- Member CE Audit, Sarah McKoy
- Ethics & Grievance, Wayne Parker
- Executive Director Review, Curt Lee
- Historian, Margie Strider
- Leadership Development *ad hoc*, Margie Strider
- Legislative, Curt Lee
- Membership, J. R. Lawson
- Name Change *ad hoc*, Curt Lee
- Nominating, Margie Strider
- Parliamentarians, David Hooker
- Past President’s Advisory, John Blanton
- Practitioners’ Forum, Peggy Bartsch
- Public Relations, Mary Fuller
- Quality Assurance Review, David Hooker
- Resolutions & Memorials, Paula Brown
- Steering, Ronald Powell

NCSA Schedule of Events

2016

July 22—**Leadership & Committee Day**,
Pinewood Country Club, 9 am

July 22—**Board of Directors Meeting**,
Pinewood Country Club, 1:30 pm

August 17-20—**NSA's 71st Annual Meeting**,
Grand Hyatt Tampa, Tampa Bay, FL

October 21—**Practitioner's Forum**,
Holiday Inn Airport, Greensboro, 9 am-3 pm

November 15-16—**PTI**,
Sheraton Four Seasons, Greensboro

November 16-17—**PTI**,
Double Tree Airport, Charlotte

November 17-18—**PTI**,
Ocean Reef, Myrtle Beach, SC

2016-2017 OFFICERS

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Fees/Hotel Info

Registration Fees Include: Participation in all educational sessions, continental breakfast, attendance at all lectures and educational sessions, written material and refreshment breaks. We encourage early registration to ensure an adequate supply of seats and books. We reserve the right to close enrollment when the facilities are filled. Don't be left out! **(Lunch not included.)**

All registrations should be mailed to Manhattan, Kansas.

The fees are:	\$360 by	\$400 after
[1] Greensboro	11/1	11/1
[2] Charlotte	11/2	11/2
[3] Myrtle Beach	11/3	11/3

These conferences will be held on

- [1] Tuesday & Wednesday, Nov. 15th & 16th at the Sheraton Greensboro at Four Seasons, 3121 West Gate City Blvd., Greensboro, NC 27407-4615. Phone (336) 292-9161. Rates: \$136.00 + tax **Room Rate Cut-off Date: Oct. 15.** Reference "PTI" when making room reservations
- [2] Wednesday & Thursday, Nov. 16th & 17th at the Doubletree Hotel Charlotte Airport, 2600 Yorkmont Road, Charlotte, NC 28208. Phone (800) 222-8733. Rates: \$135.00 + tax. **Room Rate Cut-off Date: Nov. 1.** Reference "PTI" when making room reservations.
- [3] Thursday & Friday, Nov. 17th & 18th at the Ocean Reef, 7100 N Ocean Boulevard, Myrtle Beach, SC 29572. Phone (855) 542-0048. Rates: \$60.00-\$75.00 + tax. **Room Rate Cut-off Date: Oct. 17.** Reference "PTI" when making room reservations

Who May Enroll: Enrollment is open to all CPAs, EAs, attorneys, accountants, CLUs and trust officers, regardless of years in practice or experience level.

CPE Credits



Professional Tax Institute, Inc. is registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses. Complaints regarding sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. www.nasba.org

PTI has entered into an agreement with the Office of Director of Practice, Internal Revenue Service (**Sponsor No 82**), to meet the requirements of 31 Code of Federal Regulations, section 10.6(g), covering maintenance of attendance records, retention of program outlines, qualifications of instructors and length of class hours. This agreement does not constitute an endorsement by the Director of Practice as to the quality of the program or its contribution to the professional competence of the enrolled individual.

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2016 Topics

- **New Developments**
Bipartisan Budget Act
ACA Update
- **Individual Taxpayer Issues**
Innocent / Injured Spouses
AMT
- **IRS Update**
Identity Theft / Compromise
Withholding Agent Responsibility
- **S Corp Shareholder Issues**
Shareholder Expenses
The Three Loss Limitations
- **Retirement**
Multiple Retirement Plans
Social Security Planning
- **Amended Returns**
Reasons to Amend
How to Amend
- **Trust (Intermediate)**
Completed Forms and Examples
- **S Corporation (Entity)**
Health Insurance and Benefits (ACA) to W-2
Passive Investment Tax
Step-Up Basis to Heirs
- **Small Business Issues**
Accountable Plans
Repairs vs Capitalization Update
- **Wealth Accumulation and Preservation**
Planning: High Income as Special Event
Disposition of Passive Activities
- **AND much more ...**

PRACTITIONER to PRACTITIONER

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GREENSBORO, NC
Nov. 15 & 16, 2016
Sheraton Greensboro at Four Seasons

CHARLOTTE, NC
Nov. 16 & 17, 2016
Doubletree Hotel Charlotte Airport

MYRTLE BEACH, SC
Nov. 17 & 18, 2016
Ocean Reef Resort

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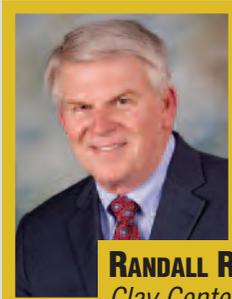
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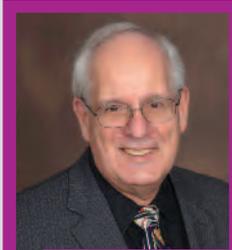
Meet the PTI Team

MEET THE PTI SPEAKERS

PTI Conference speakers present our diverse subject matter in an informative, entertaining manner. If you are tired of presenters that merely read out of the book, then give PTI a try. With a combined 157 years of tax practice experience, we truly understand practitioners' needs when it comes to continuing education.



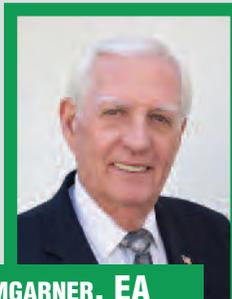
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Clay Center, KS



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Professional Tax Institutes, Inc

Time Schedule

Period	Time		CPE Min.	Break Min.
Day One				
	7:00	8:00	Registration & Coffee	
#1	8:00	9:40	Randal R. Carlson	100
	9:40	9:50	Break	10
#2	9:50	11:30	Dick A. Minot	100
	11:30	12:30	Lunch on Own	60
#3	12:30	2:10	Randall R. Carlson	100
	2:10	2:20	Break	
#4	2:20	4:00	Dick A. Minot	100
	4:00		Conclusion - 1st day	80
Day Two				
	7:00	8:00	Registration & Coffee	
#1	8:00	9:40	Stephen F. Valentine	100
	9:40	9:50	Break	10
#2	9:50	11:30	Paul C. Bumgarner	100
	11:30	12:30	Lunch on Own	60
#3	12:30	2:10	Stephen F. Valentine	100
	2:10	2:20	Break	
#4	2:20	4:00	Paul C. Bumgarner	100
	4:00		Conclusion - 2nd day	80
Total Conference			800	160

For the consideration of others, please turn all cellular phones to off or set to vibrate, and no recording of any type is allowed during the presentation.

Register Today!



By Phone

Call us today at:
1-800-771-1784 or (785) 537-1121



By Mail

Mail the completed form to:
Professional Tax Institutes, Inc.
P.O. Box 728
Manhattan, KS 66505-0728



By FAX

FAX the completed form to:
1-785-539-4609

Or Via the Internet

Access our Website at: www.ptitax.com

INFORMATION FOR REGISTRANTS

Cancellations 30 days or more in advance will receive a refund of 75%. Cancellations 10 – 30 days prior to the conference will receive a refund of 50%. Cancellations less than 10 days prior to the conference will receive a refund of 25%.

The content of the 1040 continuing education conferences include both tax law update and accounting issues. The conferences are prepared as an update to improve taxation skills for attendees with intermediate to advanced technical knowledge. The teaching method used in the course is the "group-live" format. Prerequisites for the two day 16 CPE credit hour course are a basic working knowledge in the areas of taxation and accounting.

38th Annual Conference

PTI CONFERENCE REGISTRATION



Phone: Call us today at:
800.771.1784
or 785.537.1121
Fax: FAX the completed registration form to: 785.539.4609



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PROVIDER

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Has your mailing address changed in the last year? Yes No

Full Name: _____
Firm Name: _____
Mailing Address: _____
City: _____ State/Province: _____ Zip/Postal Code: _____
Telephone: () _____ Fax: () _____
Email: _____
ADDITIONAL ATTENDEES: _____

Please register me/us for the Conference in:

Location: _____
Number of registrations: _____ @ Fee of: \$ _____ each = \$ _____

Less **Early Bird Discount of \$15** each (received and paid from July 1st - August 15th)

Number of registrations: _____ @ (\$15) = _____

Less **Four or More Discount:** Four or more people attending from any one firm will qualify for a reduction in registration of **\$15.00 each**.

Number of registrations: _____ @ (\$20) = _____

GRAND TOTAL = \$ _____

Preferred method of payment:

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