



RETAIN FOR YOUR RECORDS

01546751  
Hidalgo County Auditor's Office  
Raymundo Eufrazio, CPA  
2808 S Business Hwy 281  
Edinburg TX 78539-6243

BILLING DATE:	July 9, 2012
PAYMENT DUE DATE:	July 31, 2012
MEMBER NUMBER:	01546751



**SAVE TIME, PAY ONLINE!**

For individual membership renewals,  
visit [aicpa.org/myaccount](http://aicpa.org/myaccount).

- Check and update your email address to receive an email receipt
- Update your profile and preferences for communications
- Review the privacy policy at [aicpa.org/yourprivacy](http://aicpa.org/yourprivacy)

**Your Contributions at Work**

Be accountable to your accounting community with voluntary contributions that **HELP GIVE** assistance to students and CPAs in need. Please consider a voluntary contribution, as suggested.

**Contact Member Service For Help:**

EMAIL: [service@aicpa.org](mailto:service@aicpa.org)  
PHONE: 888.777.7077 (U.S. Calls) or +1.919.402.4500 Prompt 0  
HOURS: Mon.-Fri. 9AM-6PM ET

**Contributions**

AICPA dues may be deducted as a business expense but not as a charitable contribution. 4% of net dues are not deductible in accordance with IRC Sec. 6033. Contributions to the AICPA Foundation and the Benevolent Fund are tax-deductible as charitable contributions. See reverse for information on restrictions that apply to the AICPA PAC.

**CONFIRM YOUR CGMA**

Confirm your CGMA designation and continue to enjoy the benefits

Earlier this year, we enrolled you in CGMA, our globally recognized designation for management accountants. We hope you have explored the wealth of benefits available at [cgma.org](http://cgma.org).

Please read the enclosed information. To renew, check below that you qualify and pay for CGMA with your regular dues. To qualify, you need a minimum of:

1. Three years of financial (including internal audit) or management accounting experience in business, industry, or government, or
2. Two years of financial or management accounting experience plus one year in public accounting, or
3. Three years of financial/management accounting experience on a consulting basis, or
4. Three years in a management accounting role focused on the management and operation of an accounting firm

**How to sign up for CGMA and enjoy a \$50 discount**

The annual dues for the CGMA are \$150, or \$100 for members of a state CPA society. If you have given us your state society membership information previously, we show it below. If not shown, please add the state abbreviations (e.g. NY) for your primary state society membership in the box provided; then amend the \$150 charged to \$100 in the paid column on the right.

01546751	Raymundo Eufrazio, CPA
Hidalgo County Auditor's Office	

**IMPORTANT** In making my payment, I affirm that my information is correct as shown or amended above, that I have complied with the AICPA Code of Conduct and, if a Regular Member, with CPE requirements for the year ending Dec. 31, 2011. I have seen and agree with the AICPA Privacy Policy.

Change my Job Code to:  See BUSINESS CATEGORY TABLE on the reverse side.

**Important CGMA Designation:** "In paying for the CGMA designation, I attest that I meet one of the criteria above." Current members of a state CPA society qualify for a discount; if known, we show your primary state society below. If not, add or amend the two-letter abbreviation for your state/territory. Add \$100 or \$150 as applicable in the paid column.

State Society on record:  Add or amend State Society:  (e.g. NY)

**METHOD OF PAYMENT**  Personal  Corporate

All payments must be made in U.S. dollars drawn on a U.S. financial institution. To pay by credit card, sign and indicate credit card number and expiration date. You **MUST** check the appropriate box for corporate or personal credit card. Or make your check payable to: **AICPA**.

X Signature

Print name as it appears on credit card

<input type="checkbox"/> Personal card	<input type="checkbox"/> Corporate card	Card No. <input type="text"/>	Exp. Date <input type="text"/>	Billing ZIP <input type="text"/>
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**YOUR MEMBERSHIP RECORD**

DESCRIPTION	AMOUNT BILLED
AICPA MEMBERSHIP - 12 MO RENEWAL FY13	220.00
NEW CGMA DESIGNATION - 12 MO FY13	150.00
<b>Voluntary Contributions:</b>	
AICPA PAC CONTRIBUTION (ADMIN)	25.00
AICPA BENEVOLENT FUND CONTRIBUTION FY13	15.00
AICPA FOUNDATION FY13	25.00
<i>2-1100-415-21-170-001-0-810</i>	
INVOICE RECEIVED BY: <i>[Signature]</i> ON <i>7-16-12</i>	
GOODS/SERVICES RECEIVED BY: <i>Membership Dues</i>	
<b>TOTAL →</b>	445.00

**INFORMATION CHANGE FORM**

Please update at [aicpa.org/myaccount](http://aicpa.org/myaccount), or update below and return with payment

Member Number: 01546751 Internal Audit Function Leader

**JOB CODE CHANGE** Change my Job Code to:  See BUSINESS CATEGORY TABLE on the reverse side.

**NAME CHANGE** Indicate any changes in your LEGAL NAME

Eufrazio Raymundo  
LAST NAME FIRST NAME MIDDLE NAME

**PREFERRED MAILING ADDRESS:**  Business  Home or Other

Hidalgo County Auditor's Office

ORGANIZATION

2808 S Business Hwy 281

STREET 1

STREET 2

Edinburg

CITY

TX

STATE

78539-6243

ZIP

956-318-2511

AREA CODE TELEPHONE

*956 318-2511* ray.eufrazio@auditor.co.hidalgo.tx.us

AREA CODE FAX

EMAIL

DESCRIPTION	BILLED	PAID
AICPA MEMBERSHIP - 12 MO RENEWAL FY13	IN 220.00	220.00
NEW CGMA DESIGNATION - 12 MO FY13	05 150.00	
<b>Voluntary Contributions:</b>		
AICPA PAC CONTRIBUTION (ADMIN)	82 25.00	
AICPA BENEVOLENT FUND CONTRIBUTION FY13	85 15.00	
AICPA FOUNDATION FY13	87 35.00	
CPEXpress	add \$209 08	
FVS Section	add \$200 02	
IT Section	add \$200 04	
PFPS Section	add \$200 03	
Tax Section	add \$170 01	
Tax Section with the Tax Adviser	add \$200 11	
Late fee: \$30 assessed on payments after Sept. 1, 2012		
<b>TOTAL →</b>	445.00	

REMITTANCE FORM

01546751 7 044500 037000 944 4

Please verify your Job Code and make the necessary changes on the Information Change Form and Remittance Form on the reverse side.

BUSINESS CATEGORY	POSITION	MEMBER CATEGORY	REGULAR VOTING	ASSOCIATES
Public Accounting**	Partner	43	\$410	N/A
	Sole Practitioner	44	\$410	N/A
	Staff	45	\$220	\$215*
Business/Industry	President/CEO/COO	47	\$395	\$215*
	CFO	48	\$395	\$215*
	Officer—Other—Non-Financial	49	\$395	\$215*
	Accounting/Financial/Reporting - Director/Manager	50	\$220	\$215*
	Financial/Accounting Staff	52	\$220	\$215*
	Internal Audit Staff	53	\$220	\$215*
	Non-Financial/Non-Accounting Staff	54	\$220	\$215*
Consulting Firm	Partner	26	\$410	\$215*
	Sole Practitioner	27	\$410	\$215*
	Financial Staff	28	\$220	\$215*
	Non-Financial/Non-Accounting Staff	29	\$220	\$215*
Law Firm	Partner	21	\$410	\$215*
	Sole Practitioner	22	\$410	\$215*
	Staff	23	\$220	\$215*
Education	Full Time Professor/Teacher	56	\$220	\$215*
	Administrator	51	\$220	\$215*
	Non-Financial/Non-Accounting Staff	55	\$220	\$215*
Government	International Manager/Staff	62	\$220	\$215*
	Federal Accounting/Financial/Reporting Staff	72	\$220	\$215*
	Federal Non-Financial/Non-Accounting Staff	73	\$220	\$215*
	State Accounting/Financial/Reporting Staff	82	\$220	\$215*
	State Non-Financial/Non-Accounting Staff	83	\$220	\$215*
	Local Accounting/Financial/Reporting Staff	92	\$220	\$215*
	Local Non-Financial/Non-Accounting Staff	93	\$220	\$215*
Retired	Eligibility: Full retirement age determined by the Social Security Administration and, if employed, working as a professional fewer than 20 hours per week on average	98	\$105	N/A
Temporarily Left the Workforce (TLW)	Eligibility: Currently not working due to unemployment, or leave for medical, family, full-time education reasons. Please see <a href="http://aicpa.org/tlw">aicpa.org/tlw</a> for details	99	\$105	\$105*

## Other Methods Of Payment

**IMPORTANT:** Do not use the below addresses for your Aon Insurance premiums. See the FAQ for more information.

### BY MAIL

**1. Member paying for self or employer paying for only one member (check or credit/debit card payment)**  
If paying by check, enter the member's name and member number in the memo section of the check. Please mail remittance form and payment to:

AICPA Dues Processing  
P.O. Box 10069  
Newark, NJ 07101-3069  
USA

**2. Employer Paying for Multiple Members (Check Only)**

Enter "Multiple Member Payment" in the memo section of the check. Include the remittance form from each member's dues notice for which you are paying. **DO NOT USE ENCLOSED ENVELOPE!** Please mail payment to:

AICPA MULTI-PAYMENTS  
P.O. Box 52403  
Durham, NC 27717-2403  
USA

### ONLINE BANKING: Individuals Only (Check)

You must include your member name and number in the memo/note section of your payment. If your bank does not provide you with this option, please select another payment method.

### BY FAX: Credit or Debit Card Only

Fax your completed dues form to 919.419.4787.

### Associate Member

\*Status is available only to those who have passed the CPA Exam and have never been certified as a CPA. Regular Members cannot change to Associate Member status. If you are now eligible for Regular Member status, please contact Member Service. See reverse for contact information.

### Public Accounting Position Changes

\*\*Changes to senior-level members in Public Accounting firms may require approval from our Peer Review Dept. Visit [aicpa.org/PeerReview](http://aicpa.org/PeerReview).

## Important Notice about Voluntary Contributions to the AICPA PAC

The PAC enables the Institute to have a voice in issues affecting the profession and contribute to federal candidates who understand issues of importance to CPAs and the business community.

AICPA member contributions to the AICPA Political Action Committee (PAC) are voluntary. Contributions are used for political purposes. The amounts shown are only a suggestion. Members may give more or less than the suggested amount. A member not wishing to make a PAC contribution should deduct the suggested amount from the total shown on the dues bill. The AICPA will not look upon any member with favor, or disfavor, because of the amount of the contribution or a decision to make no contribution.

### RESTRICTIONS — PLEASE READ

The PAC does not accept cash. It accepts individual member contributions made only by personal check, personal credit card, or check or credit card in the name of a sole proprietorship. A contribution made by a corporate or partnership check or credit card will not be deposited to the PAC, but to a separate (non-PAC) account used to pay PAC administrative expenses. Accordingly, members are urged to make contributions by personal check or credit card, or by a check or credit card in the name of a sole proprietorship. The PAC can accept contributions aggregating up to \$5,000 per calendar year from an individual member (including a sole proprietorship).

Federal law provides the following:

- Contributions by corporations (including professional corporations), foreign nationals and federal contractors are prohibited.
- Contributions to the AICPA PAC are not deductible as charitable contributions for federal income tax purposes.
- Federal law requires the PAC to report the name, mailing address, occupation and employer for each individual whose contributions aggregate in excess of \$200 in a calendar year.



Post Office regulations require that we ascribe a portion of membership dues to the cost of the publications we provide as part of membership. These publications, which contain important professional information such as pronouncements and standards, are essential to all members and therefore cannot be unbundled from the annual dues.

Dues for each fiscal year include a subscription to the *Journal of Accountancy* (\$34.50).

AICPA DUES PROCESSING  
PO BOX 10069  
NEWARK, NJ 07101-3069  
USA

## Frequently Asked Questions

**What is the AICPA federal tax ID number?**  
The AICPA federal tax identification number is 13-0432265.

**Where can I find more information about voluntary contributions?**  
Please see reverse of the enclosed letter.

**Where can I learn more about the AICPA credentials?**  
Visit [aicpacomunities.org](http://aicpacomunities.org) for information on the following credentials:

Accredited in Business Valuation (ABV®)  
Certified Information Technology Professional (CITP®)  
Personal Financial Specialist (PFS™)  
Certified in Financial Forensics (CFF)

**Membership is required to maintain coverage in the AICPA Insurance Program. Are participating carriers notified if a member defaults on their dues payments?**  
Yes. The appropriate carriers are notified.

**Where do I send insurance payments?**  
Please send these only to the policy administrators:

AICPA Insurance Trust  
Aon Insurance Service  
P.O. Box 0516  
Carol Stream, IL 60132-0516  
USA

### PAYING FOR MULTIPLE MEMBERS?

Send payment and remittance forms to this address:

AICPA MULTI-PAYMENTS  
P.O. Box 52403  
Durham, NC 27717-2403  
USA