



CPA
Advocates
GUIDE

THANK YOU

for taking the time to learn more about advocating for the CPA profession. As a CPA Advocate, you will represent the profession and the Massachusetts Society of CPAs to your state legislators. You can help colleagues in your business or in the CPA profession develop a constructive and positive approach to issues. If you then communicate your views to your lawmakers, they will be able to better represent those views as the legislation is being developed.

While the time commitment is minimal, the strength of the relationship you build and maintain may make the difference

in the outcome of future legislation affecting the profession and business environment in Massachusetts.

As a CPA Advocate, you will develop a two-way relationship with your state legislators and serve as a resource to them throughout the year. It is important to develop a relationship before you need to call on a legislator about a specific issue. We encourage you to take advantage of any opportunity to interact with your legislator.

CPA Advocate To-Dos:

- Send a letter or email introducing yourself after an election or at the beginning of a General Session.
- Subscribe to the legislators e-newsletter (if they have one) and follow their various social media accounts.
- Contact your legislators when there is a "call to action" from the Society. The Society will provide you with a sample letter, or you are welcome to write your own.
- Send a note to the legislator following each legislative win and at end of the Massachusetts legislative session thanking him/her for their public service and offering to be a resource during the interim.

Tips for Communicating with Your Legislator

Effectively communicating your knowledge to legislators as it relates to key issues plays an essential role in our success at the statehouse. Whether it is writing or in person, presentation can be the deciding factor as to whether our correspondence is in the “first response” or “reply later” file. Here are some tips:

Do:

- Write your letter as an individual, not as a Society representative. Legislators want to hear from “real constituents,” not organization officials.
- Use correct grammar and punctuation.
- Mention (if possible) the specific bill in question. When you are writing about a specific piece of legislation, a House bill is identified as H.B. and a Senate bill is S.B.
- Mention a common thread that you and the legislator share, if possible (i.e., children attend the same school).
- Clearly state the reason for your letter early on.
- Personalize your letter. Let the legislator know how the legislation will affect you and the people and businesses you serve.
- Conclude your letter by urging the legislator to take action in support of your position and thank him or her for taking the time to consider your views.
- Ask your legislator for a reply that states his or her position.
- Include your contact information for their response.
- Double check your facts before sending to ensure accuracy.
- Address only one issue per correspondence.
- Send your letter before action is taken.
- Be prepared to address the “other side’s” argument.
- Let the Society know about your outreach and any responses from legislators. You can email Zach Donah at zdonah@masscpas.org or Larry Liuzzo at lliuzzo@masscpas.org with updates.

Don't:

- Use technical terms or acronyms.
Legislators are not experts on every issue.
- Write more than a one-page letter or email.
- Remind the legislator that you are a taxpayer.
- Guess if you don't know the answer to a question (harms your credibility).
- Come off as too aggressive, as you might be asking the legislator for favorable votes in the future.
- Be vague or deceptive.
- Discuss political contributions EVER.
- If several CPAs are writing letters together, don't all write the exact same letter; form letters are less effective than a personal message.

Addressing a Legislator

When writing to the Senate President or Speaker of the House of Representatives it is proper to address them as Dear Mr./ Madam President or Dear Mr./ Madam Speaker.

If they are Chair of a Committee it is proper to address them as Mr. Chairman or Madam Chairwoman.

Calling Your Legislator's Office

Calling your legislators is an easy and effective grassroots tool to use. Legislators pay close attention to the opinions of those who call their offices. Whenever possible, you should write a letter in addition to calling. Legislators pay close attention to the opinions of constituents who take the time to call their offices, and it is an easy and effective grassroots tool to use. Whenever it is possible, write a letter in addition to calling to further emphasize the importance of the issue for which you are advocating.

Chances are you won't reach your legislator personally, but that's fine. The aides who work for the legislator are trained in recording the opinions of constituents, and are essential in helping craft the legislator's agenda and legislative priorities. Simply leave a brief message urging the legislator to support/oppose whatever legislation you are calling about. The whole process should take you less than two minutes.

Follow these tips:

- Call as an individual and please don't state that you are calling on behalf of the Society. Legislators want to hear from the public, not organization officials.
- Start by stating your name and address and that you are a CPA. Legislators are most concerned about those who either live or work in their district. Use the office or home address that is in the legislator's district. If both your office and home are in the district, you should mention that.
- Don't be intimidated. You are not "bothering" your legislator and his or her staff by calling. They receive dozens of calls each day from concerned citizens.
- Speak to the legislator's aides if you feel uncomfortable about talking directly to the legislator or if the legislator is unavailable to take your call.
- Be BRIEF. Give the bill number and a short, general description of what it does. State whether you support, oppose, or seek changes to the bill.
- Always use a respectful tone when talking to a legislator or aide, even if they have taken a position opposed by you.
- Ask the aide or legislator to write back to you with the legislator's position on the issue. When you receive the legislator's response, please email a copy to Zach Donah at zdonah@masscpas.org.

Sample Phone Script:

Hi, this is Bob Smith. I'm a CPA and live at 1 Main Street in Boston.

I'm calling to urge Senator Smith to support S.B. 402. This bill will create a standard of proportionate liability for CPAs. Supporting S.B. 402 is a fair and equitable way to address the problems with accountants' liability.

I'd appreciate it if Senator Smith could write back to me with his position on this bill.

Thank you for your time.

CPA Advocates Resources

The Legislative Brief

Check your inbox! The Society emails the Legislative Brief, our advocacy newsletter, to all members each week. The Legislative Brief contains information about the issues we're working on, and it's the best place for you to get up-to-date information related to your role as a CPA Advocate and the legislative process.

You can view past issues at masscpas.org/legislativebrief.

Massachusetts Political Action Committee (PAC)

MassCPAs/PAC is the only PAC that represents you and the CPA profession in Massachusetts. MassCPAs/PAC is a member-driven committee that operates under the direction of the PAC Board of Directors.

All funds are distributed in a bipartisan manner to members of the legislature

and executive officers who share our views on the CPA profession and the business community. It's important all MassCPAs members contribute to the PAC. By supporting the PAC (early each year), you help the profession have a voice in the legislative process.

For details, visit masscpas.org/pac.

Sample Letter/Email Template

Whenever the Society asks you to reach out to your legislator, we'll include sample templates for you to easily personalize. We encourage CPA Advocates to start by sending a letter or email to introduce themselves to their legislator. The intro-

roduction message lets your senator or representative know you and the Massachusetts Society of CPAs will be a valuable resource to them throughout the year. Please see below for a sample introduction letter or email.

[Insert Date]

The Honorable [Insert Senator's Name]

Address

City, State, Zip Code

Dear [Sen./Rep.] [Insert Last Name]:

On behalf of CPAs throughout your district, I want to thank you for the important work you do and to wish you a successful [Insert Year] session of the Massachusetts General Court.

I am a constituent in your district and am a Certified Public Accountant. As a trusted business advisor, I understand many of the complex issues you will be faced with in this upcoming legislative session. I hope you keep myself and the Massachusetts Society of CPAs in mind and reach out to use us as a resource.

In addition to its 11,000 members, the Society has several committees that research and discuss how proposed legislation will impact not only the CPA profession, but also Massachusetts businesses. CPAs are extremely knowledgeable and look forward to being of assistance when needed.

During your term in office, if the Massachusetts Society of CPAs or I can be of any assistance to you, please contact me at [Contact Information]. I look forward to the opportunity to work with you during this legislative session.

Sincerely,

[Your Name]

[Contact Information]

Contact Us

The Society will do everything it can to assist in your role as a CPA Advocate. If you need help reaching out to a legislator, or a legislator contacts you with questions, do not hesitate to contact us.



Zach Donah
Senior Director of Advocacy

617.303.2411
zdonah@masscpas.org



Larry Liuzzo
Government Affairs Manager

617.303.2405
lliuzzo@masscpas.org

Additional Resources

The State Legislative Process

The state representatives and senators who serve as our voice in the legislative process are the cornerstone of government. They are the source of many laws, regulations and policies that affect you and your profession.

Hundreds of bills are introduced each session, but few are ever enacted into law. The deliberative process that determines whether proposals become law is often long

and complex, taking months or even years. Conflicts of power, bargaining and compromise are inevitably involved in making or changing public policy.

Even in all its complexity, concerned citizens can still impact legislation. This section explains the legislative process and demonstrates how and where you can make a difference.

Your Role in the Process

Legislators must comprehend hundreds of different issues, and then determine how to vote and how to best represent their constituents' views. (Imagine you were required to be an expert on every facet of your organization or your clients' professions, as well as your own.) Clearly, your legislator's job can be complex, and he or she can benefit from your advice as a trusted business advisor.

Legislators receive information on new proposals from many sources — media, trade and professional associations, public interest groups, law firms, labor unions and businesses — which often serve as the dominant information and lobbying source for legislators. Lawmakers are seldom approached by groups representing a broad cross-section of interests from their home district. It's important to leverage your business acumen. Offer thoughtful, constructive and balanced options while the legislation is still in the formative stage at the subcommittee or committee level. Such an

approach is welcome by lawmakers and can effectively influence legislation.

As a CPA Advocate, you can help colleagues in your business or in the CPA profession develop a constructive and positive approach to issues. If you then communicate your views to your lawmakers, they will be able to better represent those views as the legislation is being developed.

Utilize the Society's resources to leverage your relationship with your legislators. There are sample letters of introduction, suggestions for ways to maintain your relationship and talking points on issues for which the Society has a position (which will be emailed to you as issues arise). Society staff and your fellow members working in the advocacy arena have expertise of which you should take full advantage. Reach out to Zach Donah at zdonah@masscpas.org or Larry Liuzzo at lliuzzo@masscpas.org with your questions.

How We Accomplish Advocacy Goals



Inform



Send a weekly **Legislative Brief**, host webinars and urge the Society's **11,000+ members** to collectively fight for the interests of the accounting profession.

Advise



Provide **expert guidance** to legislators who frequently consult MassCPAs on policy matters.

Testify on Beacon Hill and submit comment letters to regulatory agencies. Help draft legislation.

Collaborate

Conduct meetings with legislators and administration officials, including the **Massachusetts Department of Revenue**, to share our priorities.

Any legislative dealing will have proponents and opponents:

identify various stakeholders upfront to arrive at truly bipartisan **policy proposals**.



Support



Support the election of candidates through our **MassCPAs Political Action Committee**, a bipartisan, member-driven committee representing CPAs in public practice, industry, and government, as well as new and veteran members of the profession. MassCPAs/ PAC is the only PAC that represents you and the CPA profession Massachusetts.

Mobilize

Advocate for or against a piece of **legislation or regulation** in strict accordance with Massachusetts law, MassCPAs' priorities, and the input of MassCPAs members. MassCPAs' lobbying efforts work in conjunction with the activities previously outlined.

