



Greg Cook, EA, CPA



Herb and Bertha Parker back in Arab to get their taxes prepared by Cook & Co. (formerly Bara Office) for 50th year

## For 50 years Decatur couple has come to Arab for tax preparation

Herb and Bertha Parker, residents of Decatur for 48 years, have been spending much of their retirement years on the road, traveling around the country, seeing the sights and visiting children and grandchildren. RV'ing has become their life. "We're nomads," laughs Herb.

But, no matter where they travel throughout the year, tax season always finds them in the Bara Office building, where they depend upon Cook and Co. (formerly Bara Office) to make sure their income taxes are properly handled. The couple's most recent visit marked the 50th consecutive year that the Arab tax-accounting firm has prepared their income taxes.

"I started coming to Al (LaGrone) when he had a store front building at the other end of town," Herb says. "I come back because we've always had good success here. "We've never had any problems and we've always had good returns."

Actually, the Parkers' connection with the firm began back in the Fifties in Memphis. A native of Falkville, Ala., Herb served in the Army, Navy and Merchant Marines and at one time attended Athens College. He was on one of the first ships

to go to Nagasaki after America dropped the atom bombs that ended World War II.

His travels eventually took him into the fledgling field of data processing. In 1954 he joined the missile program in Huntsville (ultimately becoming chief of the old Computer Systems and Design Division). Shortly after he joined the Army Missile Command, he recalls, a group of Navy people came to Huntsville from Memphis. Al LaGrone, founder of Bara Office, was among them.

Herb says LaGrone eventually moved to Arab and opened the tax business, and he and several others from Huntsville started going to him to get their tax returns prepared. He and Bertha have been making the annual pilgrimage ever since.

"It's just a good, convenient place, and they are very efficient," Herb says. And, that's why he continues coming to Cook and Co. – that and his family's connection to Buddy Fricke, one of the tax professionals on staff, and his friendship with Greg Cook, who worked for LaGrone for several years before buying the firm in 1994.

The parkers have three grown children, five granddaughters and one great-grandson.



Bill Mason of Huntsville waits for his appointment at Cook & Co. during 50th pilgrimage to Arab tax-accounting firm

## Help with 'new' per diem law 50 years ago kept Mason coming back

A change in the way the Internal Revenue Service handled per diem pay in the mid-1950s put a Huntsville man on the road to Arab for the first time 50 years ago. Bill Mason has been coming back to Cook and Co. (formerly Bara Office) ever since.

Now retired, Mason became a loyal client of the tax-accounting firm in 1957. That's when the IRS announced new regulations affecting per diem pay given by some corporations to its employees. Mason says the service and protection the Arab company has provided him over the years keep him coming back.

It all began when Mason left home to join the Air Force. After his hitch with the Air Force ended, he ended up in Detroit, Mich., where he owned a small insurance business for a while before signing on with Chrysler Corp. as a technical writer. When Chrysler wanted to move him to Huntsville, Mason recalls, "I told them I didn't want to come to Alabama."

Mason stayed only 35 days his first time here. "I didn't like it," he grins. "It was hotter than the devil, and I wanted to go back to Michigan."

The higher-ups at Chrysler, though, told Mason they needed him in Huntsville, so they sweetened the pot, offering him

\$360 per month per diem in addition to his regular salary. In 1956 per diem pay was non-taxable, he says, but the rules changed in 1957. Concerned that the feds had "changed horses in the middle of the stream," he went to Al LaGrone, founder of the firm, for help. It was a good move.

"They got it squared away," Mason says. "Evidently (LaGrone) talked to them (IRS) ... I ended up paying a little, but nothing close to what they wanted. It wasn't much."

Mason says Cook and Co. yields that same kind of clout with the IRS today. "If the IRS calls you in," he assures, "they'll go to the IRS for you."

Now retired from Chrysler and the Fraternal Order of Eagles, Mason says he always gets expert service at Cook and Co., adding, "I like the atmosphere in there. I'm one that likes to go on with people. That Greg, I give him heck ... and it was the same way with his predecessor, the late Al LaGrone."

Mason is a native of St. Joseph, Mo., and his son and his family live in Kansas City, Mo., today.

And, by the way, in 1956 Chrysler tried to get Mason to move back to Detroit, but he wouldn't go. "It's too cold up there," he smiles.

# Tax filing season brings visitors from far and wide to Arab on an annual pilgrimage that began fifty years ago in 1957

## New faces in town could be our clients

Greg Cook, EA, CPA of Cook & Co. said, "Although we prepare tax returns for people in all fifty states and several foreign countries utilizing secure internet protocol connections, we recently had clients visit from as far away as Sutter Creek, California; Albuquerque, New Mexico; Livonia, Michigan; Plano, Texas; Kaneohe, Hawaii; and East Sussex, England – just to name a few. So if you see a new face at

one of the local eateries during tax season (February 1 to April 15), there's a good chance they're here in Arab to visit us or one of the many local tax firms to file their taxes".

Cook related that in years past the firm kept a limousine to transport visiting clients from the Huntsville and Birmingham International Airports and the Guntersville Airport for clients that fly in by smaller private airplanes.

With the technology employed today – secure over-night mail delivery, encrypted email, fax, video conferencing and secure file transfers via the internet – (www.cookco.us), much of our long distance work is accomplished without the client physically coming to our office.

Cook & Co. Enrolled Agents are Licensed by the U.S. Treasury Department to Represent Taxpayers.

## Enrolled Agents licensed to go before IRS

### What is an Enrolled Agent (EA)?

An EA is an individual who has demonstrated technical competence in the field of taxation and can represent taxpayers before all administrative levels of the Internal Revenue Service.

### What does the term "Enrolled Agent" mean?

"Enrolled" means EAs are licensed by the federal government. "Agent" means EAs are authorized to appear in place of the taxpayer at the Internal Revenue Service. Only EAs, attorneys and CPAs may represent taxpayers before the IRS. The Enrolled Agent profession dates back to 1884 when, after questionable claims had been presented for Civil War losses, Congress acted to regulate persons who represented citizens in their dealings with the Treasury Department.

For example, if the Union Army came through your area and took crops from your farm to feed the soldiers, an Enrolled Agent could file a claim against the Treasury Department to get you paid for those crops. Or if the Union Army took your horses to use in the war effort, an EA would file a claim against the government and you would be paid for your horses. EAs are still filing claims against the government today, mostly in the United States.

the form of tax returns.

### How can an EA help me?

EAs advise, represent and prepare tax returns for individuals, partnerships, corporations, estates, trusts and entities with tax-reporting requirements. EAs prepare millions of tax returns in a typical year. EAs' expertise in the continually changing field of tax law enables them to be effective representatives when taxpayers are audited by the IRS.

### What are the critical differences between EAs and other tax professionals?

Only EAs are required to demonstrate to the Internal Revenue Service their competence in matters of taxation before they may represent a taxpayer before the IRS. Unlike attorneys and CPAs, who may or may not choose to specialize in taxes, all EAs specialize in matters of taxation. EAs are also the only taxpayer representatives who receive their right to practice from the United States Government. (CPAs and attorneys are licensed by the states.) Because of the difficulty in becoming an EA and keeping up the required credentials, there are fewer than 30,000 EAs in the United States.

### Website offers more information

To learn more about Enrolled Agents, or find an EA near you, visit the Alabama Society of Enrolled Agents website at [www.alsea.org](http://www.alsea.org). Greg Cook, EA, CPA noted that "at last count there were approximately 110 active EAs in the State of Alabama and 10% of them are headquartered in Arab. Our Founder, Al LaGrone, really started something fifty years ago. I recently received a phone call from a new client in Florence who used directory assistance to obtain my telephone number. The man related that when he had asked the operator for my number he said, "it's probably the only tax accountant listed in Arab." He was shocked when the telephone operator told him there were a dozen listings."

**It is a rare opportunity** when we get to speak publicly about the work we do simply because everything we do is private and confidential. Last year we settled a case where the IRS had assessed more than \$1,200,000 in taxes, interest and penalties. The taxpayer(s) came to us with the problem and in the end, wrote a check for just over \$400,000. We routinely handle similar cases on a much smaller scale, but you'll never hear about our accomplishments in the news because of taxpayer privacy.

# Clients just keep coming back ... from everywhere

**Larry Teall, EA, ATA**, tells a story about a client from Honolulu, Hawaii that visited Arab about ten years ago. The client had lunch at the 'L Rancho and visited some of the shops downtown. He purchased some art work at the Leroy Smith Gallery and had them ship it to his home in Hawaii.

A few weeks later in a conversation with Leroy Smith, Leroy said, "The funniest thing happened the other day at the store. I made a buying trip to Hawaii a while back and bought a good deal of art work, mostly paintings, and had them shipped here from Hawaii. A customer came in from Hawaii and bought two of the paintings and had us ship them back to Hawaii."

Teall said the client now lives in Sarasota, Florida and usually sends his tax information to us by overnight mail.



Teall

**Anthony Nash, CPA**: "I had a client back in February that came up from Niceville, Florida. The client told me about a conversation he had with a man at the local funeral home there in Niceville the week before. In the course of their conversation, the client mentioned that he would be traveling to Arab, Alabama the following week to file his taxes."

The man he was talking to asked 'Are you going to see Al LaGrone?' The client told the man that Al had passed away back in 1996, but, yes, he was going to Bara (now Cook & Co.). It turned out that the man he was talking to, who is the Financial Director at this funeral home in Niceville, Florida was Chip Reed who worked at Bara twenty-five years ago!

"Now, when you have something like that happen with a client from Jasper, Gadsden, Birmingham or even Montgomery, that's one thing. But Niceville, Florida, what are the odds?"



Nash

**Buddy Fricke, EA, ATA**, recalls an occasion when a couple from Coco Beach, Florida arrived early for their appointment with him. While sitting in the lobby, the couple struck up a conversation with another client that, coincidentally, also had traveled to Arab from Coco Beach. It turned out that these people lived on the same street and, ironically, only about five blocks from each other! They struck a friendship that has lasted over fifteen years now.



Fricke

**Garry Youngblood, MBA** was recently working with a tax client from Madison. "The retired gentleman bumped into his old boss from Chrysler in the hallway, who was there to see one of the other tax advisors. The two men had both retired from Chrysler back in 1986 and, although one lives in Madison and the other in Hampton Cove, had not seen each other in twenty years."



Youngblood

## Email correspondence from Florida man spells out some reasons people keep coming back to Cook & Co. in Arab

### To Greg:

Near as I can figure, all you need from me are all the forms showing income and withholding, property tax, interest on mortgage and car tax. My taxes are pretty simple and my son-in-law says that he can do them with his computer software and save me a lot of money. I have thanked him kindly and I'll tell you why.

One, it wouldn't be BARA; two, I get a warm and fuzzy feeling when I do business with some outfit I've had dealings with for as long as I can remember; three, I believe Cook and Company means something to the IRS, like credibility; four, loyalty counts at Delray Beach, FL; five, if she were still alive, Martha would not approve; six, I

go out of my way to concede to her even if she went over a month ago.

I hope North Alabama weather is showing its best nearly spring face and you all can enjoy even in the tax prep season,

Sincerely,  
Fred Vreuls  
Delray Beach, FL

# Tax-accounting firm celebrates a half-century of success! Fifty years in business at the same location in Arab, Alabama: 1957-2007

Bara Business Service was established in 1957 by Al LaGrone, EA, PA, and operated out of his home in Arab, Alabama for the first two years. During the following four years, the business shared office space with a Real Estate Office on North Main Street. Mr. LaGrone built and occupied the current office building in April 1962. In 1970 an addition was made to the building, doubling the office space to approximately 10,000 square feet.

Mr. LaGrone retired and sold the practice to Greg Cook (an employee of eight years) in December 1994. The business operated under the name Cook

& LaGrone during the transition period. Due to state regulations governing Mr. Cook's CPA license and the use of a fictitious name, LaGrone was dropped from the firm name in March 1998 (two years after the death of the Founder). Mr. Cook completely renovated the building inside and out over the next five years.

After passing the Enrolled Agents Exam in September of 1990, Greg received his Certificate of Enrollment and U.S. Treasury Card. In early 1991, the Accreditation Council for Accountancy and Taxation conferred the title of Accredited Tax Advisor (ATA) to him. Greg became the first

Enrolled Agent in the State of Alabama to hold both the EA and CPA designations after successfully writing the Certified Public Accountants Examination in November of 1993.

Greg Cook is a member of the National Association of Enrolled Agents (NAEA) and Past President of the Alabama Society of Enrolled Agents (ALSEA) 2000-2003. Greg is also a Past President of the Alabama Association of Accountants 2003-2004. He is a member of the National Society of Accountants (NSA), the American Institute of Certified Public Accountants

(AICPA), the Alabama Society of Certified Public Accountants (ASCPA), and a member of the Alabama and Tennessee State Boards of Accountancy. Cook has served on the Alabama Tax Practitioner Liaison Council for the past eight years, a group of attorneys, CPAs and Enrolled Agents selected by their peers, that meet twice each year with the IRS and Alabama Department of Revenue in Birmingham to provide input on matters of taxation and filing issues. He has written numerous articles on the subject of taxation and has been published in such national magazines as the EA Journal.

## Advances in technology, business processes over the last 50 years ...

The Good and Bad of Technology: One of the good things about technology is that it enables us to accomplish far more than in years past with fewer people. One of the bad things about technology is that it enables us to accomplish more work than in the past, with fewer people.

"There have been many changes in the tax laws over the years that have precipitated changes in the way we do business. However, technology has had the biggest impact on changes in our operations. We think it is safe to predict more tax law changes and further improvements with technology in the future," Cook said. "A good example is our Tax Law Library, which goes all the way back to 1913. In 1986 we subscribed to a service that provided updates to the

Tax Code on computer CD's. For the next ten years we continued to receive the book and paper updates as well.

By 1996 we were seriously running out of shelf space for all those volumes and volumes of books so we stopped receiving the paper updates. On top of that, filing all of the updates and additions required a full-time Librarian. After utilizing the computer CD's for twenty years, in 2006 we transitioned to a service that allows us to store the library on one of our servers and update it securely over the internet.

Our Founder was really big on using advanced technologies where appropriate, as we still do today. In the 1960's we had two main frame computers downstairs that were fed key-punch cards. We were processing tax returns by computer before

the State of Alabama. When the Alabama Department of Revenue began processing returns with computers, they called our office to ask us to increase the thickness of the paper we used, because their system couldn't process our returns. Back then we were printing in triplicate on preprinted forms separated by two sheets of carbon paper. In the late '70's or early '80's we installed a new telephone system that enabled us to do conferencing and call forwarding, several years before the local phone company offered those services in this area.

We began the process of scanning and storing client documents in digital format last tax season (2006). After April 15 last year, Amanda began converting our retired files to digital storage. She made it all the

way through the "A's" and almost all the way through the "B's".

This will give you an idea of the volume of our paper files. At that rate, (two letters of the alphabet per year), it will take us 13 years to complete the conversion. We plan to step up the process in 2007 by directing more resources to the project.

You will notice something new in the Tax Department this year. All of the advisors are utilizing dual monitors now. This enables them to have the client's prior year data on one screen and current year data on the other."

Greg Cook said, "I believe the dual monitor setup will provide benefits

by: allowing for a more in-depth comparative analysis, improve efficiency by reducing the time required for the advisor to do the on screen comparison, reduce input errors and increase value to our clients during the interview/analysis/review process".

"Back in 1989 the federal government published data with estimates that annual income tax filings consumed 9 million trees each year just to provide the paper required. Almost twenty years later our industry has transitioned to electronic transmission and storage of data. Although I haven't seen an updated report from the government, I would guess that those numbers have reduced by at least two thirds", states Cook.

## Our people are professional, courteous and knowledgeable



Michael Payton



Carolyn Turner



Dawn Tidmore



Tracie Giley



Margaret York



Amanda Whittington

