

**BUSINESS PUBLICATION CIRCULATION STATEMENT  
FOR THE 6 MONTH PERIOD ENDED DECEMBER 2009**

No attempt has been made to rank the information contained in this report in order of importance, since BPA Worldwide believes this is a judgment, which must be made by the user of the report.

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# THE TAX ADVISER

American Institute of Certified Public Accountants  
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Durham, NC 27707-8110  
Advertising  
Tel. No.: 1-800-873-1677  
Fax No.: 1-919-419-4731  
E-mail: [aicpamedia@aicpa.org](mailto:aicpamedia@aicpa.org)

Classified Ads  
Tel: 1-800-237-9851  
E-mail: [tax@rja-ads.com](mailto:tax@rja-ads.com)  
Issues Per Year: 12  
Official Publication of: AICPA  
Established: 1970

**FIELD SERVED**

THE TAX ADVISER serves members of the American Institute of Certified Public Accountants and others allied to the field.

**DEFINITION OF RECIPIENT QUALIFICATION**

Qualified recipients are members of the American Institute of Certified Public Accountants and others allied to the field.

AVERAGE NON-QUALIFIED CIRCULATION	
NON-QUALIFIED Not Included Elsewhere	Copies
Other Paid Circulation _____	-
Advertiser and Agency _____	-
Rotated or Occasional _____	-
Allocated for Trade Shows and Conventions _____	-
Digital _____	-
All Other _____	5,483
<b>TOTAL</b>	<b>5,483</b>

1. AVERAGE QUALIFIED CIRCULATION BREAKOUT FOR PERIOD						
QUALIFIED CIRCULATION	Total Qualified		Qualified Non-Paid		Qualified Paid	
	Copies	Percent	Copies	Percent	Copies	Percent
Individual _____	19,394	100.0	-	-	19,394	100.0
Sponsored Individually Addressed ___	-	-	-	-	-	-
Membership Benefit _____	-	-	-	-	-	-
Multi-Copy Same Addressee _____	-	-	-	-	-	-
Single Copy Sales _____	-	-	-	-	-	-
<b>TOTAL QUALIFIED CIRCULATION</b>	<b>19,394</b>	<b>100.0</b>	<b>-</b>	<b>-</b>	<b>19,394</b>	<b>100.0</b>

2. QUALIFIED CIRCULATION BY ISSUES WITH REMOVALS AND ADDITIONS FOR PERIOD											
2009 Issue	*Number Removed	*Number Added	Qualified Non-Paid	Qualified Paid	Total Qualified	2009 Issue	*Number Removed	*Number Added	Qualified Non-Paid	Qualified Paid	Total Qualified
July _____			-	17,169	17,169	October _____			-	20,990	20,990
August _____			-	16,935	16,935	November _____			-	20,079	20,079
September _____			-	20,655	20,655	December _____			-	20,537	20,537
						<b>TOTAL</b>					

\*See Paragraph 9

**3a. BUSINESS/OCCUPATIONAL BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2009**

This issue is 4.3% or 822 copies above the average of the other 5 issues reported in Paragraph two.

BUSINESS AND INDUSTRY	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent
Members of American Institute of Certified Public Accountants and others allied to the field _____	-	20,079	20,079	100.0
<b>TOTAL QUALIFIED CIRCULATION</b>	-	<b>20,079</b>	<b>20,079</b>	<b>100.0</b>

**3b. QUALIFICATION SOURCE BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2009**

**Paid Source Information can be reported at the option of the publisher.**

**3c. MAILING ADDRESS BREAKOUT OF QUALIFIED CIRCULATION FOR NOVEMBER 2009**

MAILING ADDRESS	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent
Individuals by name and title and/or function _____	-	18,597	18,597	92.6
Individuals by name only _____	-	1,482	1,482	7.4
Titles or functions only _____	-	-	-	-
Company names only _____	-	-	-	-
Multi-Copy Same Addressee copies _____	-	-	-	-
Single Copy Sales _____	-	-	-	-
<b>TOTAL QUALIFIED CIRCULATION</b>	-	<b>20,079</b>	<b>20,079</b>	<b>100.0</b>

**4. GEOGRAPHICAL BREAKOUT OF QUALIFIED CIRCULATION FOR ISSUE OF NOVEMBER 2009**

State & Zip Code	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent	State & Zip Code	Qualified Non-Paid	Qualified Paid	Total Qualified	Percent
039-049 Maine _____	-	84	84		400-427 Kentucky _____	-	203	203	
030-038 New Hampshire _____	-	101	101		370-385 Tennessee _____	-	343	343	
050-059 Vermont _____	-	51	51		350-369 Alabama _____	-	182	182	
010-027 Massachusetts _____	-	701	701		386-397 Mississippi _____	-	100	100	
028-029 Rhode Island _____	-	96	96		<b>EAST SO. CENTRAL</b>	-	<b>828</b>	<b>828</b>	<b>4.1</b>
060-069 Connecticut _____	-	399	399		716-729 Arkansas _____	-	95	95	
<b>NEW ENGLAND</b>	-	<b>1,432</b>	<b>1,432</b>	<b>7.1</b>	700-714 Louisiana _____	-	245	245	
100-149 New York _____	-	1,419	1,419		730-749 Oklahoma _____	-	204	204	
070-089 New Jersey _____	-	875	875		750-799 Texas _____	-	1,419	1,419	
150-196 Pennsylvania _____	-	722	722		<b>WEST SO. CENTRAL</b>	-	<b>1,963</b>	<b>1,963</b>	<b>9.8</b>
<b>MIDDLE ATLANTIC</b>	-	<b>3,016</b>	<b>3,016</b>	<b>15.0</b>	590-599 Montana _____	-	63	63	
430-459 Ohio _____	-	792	792		832-838 Idaho _____	-	84	84	
460-479 Indiana _____	-	339	339		820-831 Wyoming _____	-	33	33	
600-629 Illinois _____	-	999	999		800-816 Colorado _____	-	501	501	
480-499 Michigan _____	-	580	580		870-884 New Mexico _____	-	112	112	
530-549 Wisconsin _____	-	314	314		850-865 Arizona _____	-	356	356	
<b>EAST NO. CENTRAL</b>	-	<b>3,024</b>	<b>3,024</b>	<b>15.1</b>	840-847 Utah _____	-	166	166	
550-567 Minnesota _____	-	362	362		889-898 Nevada _____	-	151	151	
500-528 Iowa _____	-	173	173		<b>MOUNTAIN</b>	-	<b>1,466</b>	<b>1,466</b>	<b>7.3</b>
630-658 Missouri _____	-	274	274		995-999 Alaska _____	-	59	59	
580-588 North Dakota _____	-	41	41		980-994 Washington _____	-	376	376	
570-577 South Dakota _____	-	42	42		970-979 Oregon _____	-	264	264	
680-693 Nebraska _____	-	117	117		900-961 California _____	-	2,121	2,121	
660-679 Kansas _____	-	195	195		967-968 Hawaii _____	-	114	114	
<b>WEST NO. CENTRAL</b>	-	<b>1,204</b>	<b>1,204</b>	<b>6.0</b>	<b>PACIFIC</b>	-	<b>2,934</b>	<b>2,934</b>	<b>14.6</b>
197-199 Delaware _____	-	61	61		<b>UNITED STATES</b>	-	<b>19,915</b>	<b>19,915</b>	<b>99.2</b>
206-219 Maryland _____	-	531	531		969 & 004-009	-	-	-	
200-205 Washington, DC _____	-	119	119		U.S. Territories _____	-	23	23	
220-246 Virginia _____	-	649	649		Canada _____	-	74	74	
247-268 West Virginia _____	-	72	72		Mexico _____	-	-	-	
270-289 North Carolina _____	-	627	627		Other International _____	-	66	66	
290-299 South Carolina _____	-	197	197		APO/FPO _____	-	1	1	
300-319 Georgia _____	-	662	662		<b>TOTAL QUALIFIED CIRCULATION</b>	-	<b>20,079</b>	<b>20,079</b>	<b>100.0</b>
320-349 Florida _____	-	1,130	1,130						
<b>SOUTH ATLANTIC</b>	-	<b>4,048</b>	<b>4,048</b>	<b>20.2</b>					

TOTAL NEW AND RENEWED QUALIFIED PAID SUBSCRIPTIONS ORDERED/SOLD FOR THE PERIOD Includes gross subscription sales/orders with unpaid invoices pending.			
Average Annual Order Price: <b>5. PRICES (SEE PARAGRAPH 9)</b>		Total	Percent
<b>Offers (≥ 5% of Total Orders)</b>			
All Others _____			
<b>TOTAL</b>			

  

6. USE OF FREE PROMOTIONAL INCENTIVES (SEE PARAGRAPH 9)			Total	Percent
Ordered without promotional incentive _____				
Ordered with editorial promotional incentive including reprints _____				
Ordered with other promotional incentive _____				
<b>TOTAL</b>				

7. AVERAGE ANNUAL AUDITED QUALIFIED CIRCULATION AND CURRENT UNAUDITED CIRCULATION STATEMENTS						
6-Month Period Ended:	Audited Data	Audited Data	Audited Data	Audited Data	Circulation Claim	Circulation Claim
	2006	2007	January - June 2008	July - December 2008	January - June 2009*	July - December 2009*
Total Audit Average Qualified: _____	20,917	18,654	19,889	20,577	19,028	19,394
Qualified Non-Paid: _____	-	-	-	-	-	-
Qualified Paid: _____	20,917	18,654	19,889	20,577	19,028	19,394
Post Expire Copies included in Paid Circulation: _____	**NC	**NC	**NC	**NC	**NC	**NC
Average Annual Order Price: _____	**NC	\$36.20	\$28.82	**NC	**NC	**NC

8. PAID CIRCULATION DATA	
**NC	Average Annual Subscription Order Price for the Period Required (includes promotional incentive value, if any)
12	Issues Per Year
**NC	All Single Copy Sales Prices for the Period
**NC	Renewal Rate of Paid Subscribers (Optional)

**\*NOTE: January - December 2009 data is unaudited. With each successive period, new data will be added until six 6-month periods are displayed.**

\*\*NC = None Claimed.

**9. ADDITIONAL DATA:**

**PARAGRAPH 2:**

Additions and removals are not required for paid circulation.

**PARAGRAPHS 5 AND 6:**

Paid data for these paragraphs are not available and therefore not reported herein.

PUBLISHER'S AFFIDAVIT		
I hereby make oath and say that all data set forth in this statement are true. Joanne Fiore, Publisher of Magazines & Newsletters Leslie Cunningham, Marketing Manager (At least one of the above signatures must be that of an officer of the publishing company or its authorized representative.)	Date signed State County Received by BPA Worldwide Type ID Number	February 12, 2010 North Carolina Durham February 12, 2010 PD T297P0D9
<b>IMPORTANT NOTE:</b> This unaudited circulation statement has been checked against the previous audit report. It will be included in the annual audit made by BPA Worldwide.		