

**Accounting Education Associates**  
**(www.accounting-education.com)**

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**QUARTERLY CPE EXAM ON THE *Journal of Accountancy***  
**First Quarter (January - March), 2016 (Course # 1601)**  
A Formal CPE Course using the *JoA* as Reference Material  
**Recommended CPE Credit: 10 Hours (Category: Interactive Self Study)**  
Subject division: Accounting 1; Auditing 2; Tax 7.

**INSTRUCTIONS:**

1. Complete but do not submit all the assignments in the **Supplementary Study Guide** with **Course objectives** available at our Web site: [www.accounting-education.com](http://www.accounting-education.com)
2. Answer the 50 multiple-choice questions by selecting the one **best** answer.  
**Blacken** the letter; do **not** circle. A score of 70 or better is required.
3. Unless prepaid, please submit a Payment Voucher with your completed Exam.
4. **Scan/email**, fax or snail mail your answer sheet to AEA for grading.
5. For CPE credit, please be sure your name and email address are legible.
6. **For faster response, please provide your email below.**

**COURSE EVALUATION:**

On a scale of A (highest) to F (lowest), please evaluate the following:

- \_\_\_ 1. The course met the objectives described in the promotional material?
- \_\_\_ 2. Any stated prerequisites were necessary or desirable?
- \_\_\_ 3. The course was timely and effective?
- \_\_\_ 4. The course met your professional education needs?
- \_\_\_ 5. The course materials were understandable and helpful?

On my honor as a CPA or CMA, I have neither given nor received assistance on this Exam.

(Signed) \_\_\_\_\_ (Dated) \_\_\_\_\_

Please print your full name: \_\_\_\_\_

Please print your email address: \_\_\_\_\_

To which state boards or agencies do you report CPE? \_\_\_\_\_

Sponsor Agreements with State Boards of Accountancy:

**Hawaii** (#94007), **Illinois** (#158-000242), **Nebraska** (#16-666), **Pennsylvania** (#PX00005-L) and **Texas** (#000211). Most state boards do not require sponsor registration. Check with your Board.

**Please leave this space blank for your Certificate of Completion.**

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Date completed: \_\_\_\_\_

We encourage you to scan and email your answer sheet to [info@accounting-education.com](mailto:info@accounting-education.com)

**For CPE credit, this exam must be completed by 3/31/2018.**

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**“A government that robs Peter to pay Paul  
can always depend on the support of Paul.”**  
... George Bernard Shaw

This is a formal Interactive self-study CPE course using the *Journal of Accountancy* as reference material designed to keep you abreast of the latest changes affecting our profession. Our course consists of a Supplementary Study Packet (available at our Web site: [www.accounting-education.com](http://www.accounting-education.com)) and this Final Exam; it is divided into sections, each corresponding to selected articles appearing in the JoA. This series of quarterly formal self-study programs that can be completed in your home or office without the inconvenience and high costs associated with many CPE courses. New courses normally appear at our Web site around the beginning of each quarter.

#### LEARNING OBJECTIVES:

The specific learning objectives are stated in the individual sections of the **Supplementary Study Guide** associated with this Quarterly CPE Exam available at [www.accounting-education.com](http://www.accounting-education.com)

**PREREQUISITES:** None.

**LEVEL:** Basic.

**COURSE NUMBER:** The course number we assign to each Quarterly CPE Exam is derived from the Year and Quarter, YYQQ.

#### COURSE SPONSOR:

Accounting Education Associates (“AEA”) has offered **Quarterly CPE Exams** on the *Journal of Accountancy* every quarter for 34 years (since 1982). James H. Ogburn prepares the courses. In addition to working in public accounting and finance, his experience includes 18 years teaching accounting and serving as Assistant Director of Graduate Programs in Accounting and Business at the University of North Carolina at Greensboro, and 34 years of experience in developing CPE courses for CPAs. AEA is not affiliated with the AICPA that holds the copyright to the *Journal of Accountancy*.

**Scan/Email, fax or mail your answer sheets to us.**

#### HOW TO CONTACT AEA:

**Email:** [info@accounting-education.com](mailto:info@accounting-education.com)

**Telephone:** 1-800-CPE-EXAM (1-800-273-3926)

**Fax:** 1-800-645-1099

**Mail:** 1809 Worsham Place  
Greensboro, NC 27408-3113

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*For faster response, please provide your email and fax information on your answer sheet. You may scan and email your answer sheet to us at:*

[info@accounting-education.com](mailto:info@accounting-education.com)

#### RECOMMENDED CPE CREDIT:

We recommend CPE credit of ten (10) hours in accordance with the standards of NASBA. CPE credits have been granted based on a 50-minute hour for Interactive Self-Study CPE courses. The estimated completion time of 10 hours is based on pilot tests of our Study Packet, reference material readings and final exam and are likely to vary from quarter to quarter. A few state boards still use the old standard of awarding CPE credit of only 50% of the estimated completion time. For further guidance, please check with your own state board or agency.

#### SUBJECT DIVISIONS OF CPE CREDIT:

The recommended subject division is shown on the Final Exam answer sheet, applies to this quarter only and is likely to vary from quarter to quarter.

#### PROGRAM SPONSOR AGREEMENTS:

AEA has sponsor agreements with the following state boards: **Hawaii** (#94007), **Illinois** (#158-000242), **Nebraska** (#16-666), **Pennsylvania** (#PX00005-L) and **Texas** (#000211). Most state boards do not require sponsor registration. Check with your Board. AEA's courses are accepted by many but not all state boards of accountancy. We do not have a sponsor agreement with the CFP Board, the IRS, NASBA or QAS.

#### PRICES:

The price of a **Quarterly CPE Exam** is \$49, with lower prices when an order involves four or more courses:

Price per course for orders of 1 to 3 courses:	\$49
Price per course for orders of 4 to 7 courses:	\$46
Price per course for orders of 8 to 23 courses:	\$43
Price per course for orders of 24 or more:	\$40

#### PAYMENT OPTIONS:

You may pay by check or credit card. If you pay by check, you may take a dollar off for each Exam you submit. Or use your favorite credit card with the secure PayPal feature on our Web site. Please do not email, fax, mail or phone your credit card information to AEA as AEA no longer processes credit cards. Exams will be graded when received regardless of payment method.

#### REFERRAL INCENTIVE PROGRAM - WE'LL PAY YOU FOR REFERRING NEW QUALIFYING CUSTOMERS:

Receive \$10 for each new customer you refer to us. For every new qualifying customer who pays for an exam and mentions your name, we'll send you a check for \$10. It's as simple as that. We welcome any questions by either phone or email.



**Sections I–III and Exam Questions 1–15 Relate to the *Journal of Accountancy* of January 2016.**

**Section I. Bookkeeping or Preparation Service? That Is the Question (Page 34)**

1. SSARS No. 21 applies when an accountant is engaged to:
  - a. Prepare financial statements.
  - b. Perform an audit of financial statements.
  - c. Perform a review of financial statements.
  - d. Perform a compilation of financial statements.
  - e. All of the above.
2. Which section of SSARS No. 21 addresses preparation of financial statements?
  - a. Section 60.
  - b. Section 70.
  - c. Section 80.
  - d. Section 90.
3. SSARS No. 21 would apply if an accountant were engaged to:
  - a. Prepare journal entries.
  - b. Post to the client's cloud-computing application.
  - c. Prepare certain note disclosures.
  - d. Any of the above.
  - e. None of the above.
4. An accountant who is engaged to prepare financial statements:
  - a. Must post a legend on only the first page of the financial statements that clearly states that “no assurance” is provided on the financial statements.
  - b. Must post a legend on each page of the financial statements (including any note disclosures) that clearly states that “no assurance” is provided on the financial statements.
  - c. Must post a statement of independence from the client on each page of the financial statements (including any note disclosures).
  - d. Has no obligation to post any legends or reports.
5. SSARS No. 21 would apply if an accountant:
  - a. Were engaged to prepare financial statements.
  - b. Only used the client's accounting software to generate financial statements.
  - c. Either a or b.
  - d. Neither a nor b.

**Section II. How to Avoid the 10% Additional Tax on Early Retirement Distributions (Page 46)**

6. Which of the following distributions is (are) generally subject to the Sec. 72(t) 10% addition to tax on distributions taken before age 59 ½?
  - a. Distributions of basis in qualified plans or traditional IRAs.
  - b. Distributions of basis in Roth IRAs.
  - c. Distributions of plan earnings in Roth IRAs.
  - d. A, b and c.
  - e. A and b but not c.
7. Distributions to beneficiaries who inherit qualified plans or traditional IRAs are subject to:
  - a. Income tax.
  - b. The Sec. 72(t) 10% tax.
  - c. Both a and b.
  - d. Neither a nor b.
8. Substantially equal periodic payments received over a taxpayer's expected life are not subject to the Sec. 72(t) 10% tax if the payments continue:
  - a. For at least five years.
  - b. Until the taxpayer reaches age 59 ½.
  - c. For the longer of a or b.
  - d. Either a or b.

9. Which of the following would reduce the amount of distributions from either qualified plans or traditional IRAs subject to the 10% tax?
  - a. The total dollar amount of medical expenses incurred.
  - b. The total allowable medical expenses on Form 1040, Schedule A, *Itemized Deductions*.
  - c. The total amount of allowable medical expenses that the taxpayer can prove that were paid for with distributions from qualified plans.
  - d. None of the above.
10. Which of the following exceptions to the 10% tax may be available to holders of traditional IRAs?
  - a. Health insurance for the unemployed.
  - b. Qualified educational expenses.
  - c. Early retirement.
  - d. A, b and c.
  - e. A and b but not c.

### Section III. Three Tax Columns:

From *The Tax Adviser: Resolving IRS Disputes through Audit Reconsideration* (Page 54),  
**Tax Practice Corner: A Day Late, A Dollar Short** (Page 56), and  
**Tax Matters: Congress Changes Partnership Audit and Adjustment Rules** (Page 58)

11. Audit reconsideration:
  - a. Is available during an original IRS examination.
  - b. Requires that the taxpayer have something “new” to offer the IRS for consideration.
  - c. Can only begin after the additional tax assessed by the IRS has been paid.
  - d. A, b and c.
  - e. None of the above.
12. Which of the following functions is (are) generally available to any taxpayer, meaning that all appeals will be considered?
  - a. The appeals function within the IRS.
  - b. Requests for audit reconsideration.
  - c. Both a and b.
  - d. Neither a nor b.
13. A spouse will generally not be entitled to equitable innocent spouse relief if a tax due amount was fully paid at the time of filing:
  - a. If that filing was late.
  - b. If that filing was not late.
  - c. Either a or b.
  - d. Neither a nor b.
14. In *Belk*, 93 T.C. 434 (1989), the Tax Court held that the wife:
  - a. Was entitled to innocent spouse relief.
  - b. Had reasonable cause for the couple's joint return to have been filed late.
  - c. Both a and b.
  - d. Neither a nor b.
15. The Bipartisan Budget Act of 2015:
  - a. Will apply to partnership returns filed for tax years beginning after December 31, 2017.
  - b. Will allow the IRS to collect tax directly from the partnership.
  - c. Both a and b.
  - d. Neither a nor b.

### Sections IV–VI and Exam Questions 16-35 Relate to the *Journal of Accountancy* of February 2016.

#### Section IV. Profit Shifting: Effectively Connected Income and Financial Statement Risks (Page 48)

16. Effectively connected income of foreign corporations:
  - a. Cannot be taxed by the U.S.
  - b. Can be taxed by the U.S. at a rate no higher than 25%.
  - c. Can be taxed by the U.S. at a rate no higher than 35%.
  - d. Can be taxed by the U.S. at a rate higher than 50%.

17. For a business that did not file a U.S. income tax return for 2014, effectively connected income can be taxed:
- a. For any open year.
  - b. For years thought to be closed.
  - c. Both a and b.
  - d. Neither a nor b.
18. The IRS has claimed that \_\_\_\_\_ understated its U.S. taxable income by making it appear that a disproportionate amount of profits was earned in Switzerland.
- a. Microsoft
  - b. Caterpillar
  - c. Coca-Cola
  - d. A, b and c
  - e. A and b but not c
19. In which of the following actions was the basis for the additional taxes transfer pricing in connection with the licensing of intangible assets?
- a. Coca-Cola.
  - b. Microsoft.
  - c. Caterpillar.
  - d. A, b and c.
  - e. A and b but not c.
20. Where a risk exists for the application of the ECI rules, multinational corporations may be required to \_\_\_\_\_ material amounts of income tax, interest and penalties on financial statements issued in prior years.
- a. Disclose
  - b. Accrue
  - c. A and (or) b
  - d. Neither a nor b

#### **Section V. Congress Extends Expired Tax Provisions and Makes Some Permanent (Page 58)**

21. Which of the following tax provision(s) was (were) extended permanently?
- a. The Sec. 41 research credit (with modifications).
  - b. The Section 179 deduction (with modifications).
  - c. Bonus first-year depreciation.
  - d. A, b and c.
  - e. A and b but not c.
22. Taxpayers who are at least 70 ½ can make up to \$100,000 per tax year in qualified charitable distributions from IRAs and:
- a. Deduct the distributions as charitable gifts while including them in AGI.
  - b. Exclude the distributions from AGI.
  - c. Either a or b.
  - d. Neither a nor b.
23. Which of the following business tax provisions was (were) made permanent?
- a. The Sec. 179 increased \$500,000 expensing limit and \$2 million phaseout threshold and expanded definition of Sec. 179 property to include qualified real property.
  - b. The Sec. 41 research and development credit.
  - c. The Sec. 51 work opportunity tax credit.
  - d. A, b and c.
  - e. A and b but not c.
24. Which of the following real estate incentives was (were) made permanent?
- a. Sec. 897(h)(4) which treats RICs as qualified investment entities.
  - b. Sec. 42(b)(2) minimum low-income housing tax credit rate for nonfederally subsidized buildings.
  - c. Sec. 142(d)(2)(B)(ii) under which the military basic pay allowance for housing exclusion is disregarded with respect to a qualified building for purposes of the low-income housing credit.
  - d. A, b and c.
  - e. A and b but not c.
25. Which of the following provisions was (were) extended through 2019?
- a. The Sec. 168(k) depreciation deduction.
  - b. The Sec. 222 above-the-line deduction for qualified tuition and related expenses.
  - c. The Sec. 225 10% credit for qualified nonbusiness energy property.
  - d. A, b and c.
  - e. A and b but not c.

The next five questions deal with the 2015 tax year. Please refer to the Insert following page 60 of the *JoA*.

26. Which of the following taxpayers is (are) subject to the maximum marginal federal income tax rate of 39.6%?
- a. Married taxpayers filing jointly with taxable income of \$480,000.
  - b. A single taxpayer with taxable income of \$420,000.
  - c. A head-of-household taxpayer with taxable income of \$390,000.
  - d. All of the above.
  - e. A and b but not c.
27. Which of the following taxpayers is (are) subject to the itemized deductions limitation?
- a. Married taxpayers filing jointly with taxable income of \$360,000.
  - b. A single taxpayer with taxable income of \$260,000.
  - c. A head-of-household taxpayer with taxable income of \$290,000.
  - d. All of the above.
  - e. A and b but not c.
28. A taxpayer in the 15% tax bracket is subject to a tax rate of \_\_\_\_\_ on long-term capital gains.
- a. 0%
  - b. 5%
  - c. 10%
  - d. 15%
  - e. 20%
29. The maximum 401(k) plan contribution for a 57 year-old taxpayer is:
- a. \$5,500.
  - b. \$6,500.
  - c. \$18,000.
  - d. \$24,000.
  - e. \$210,000.
30. The maximum annual gift tax exclusion per donee is:
- a. \$0.
  - b. \$6,000.
  - c. \$7,000.
  - d. \$12,000.
  - e. \$14,000.

**Section VI. Three Tax Columns:**

**From *The Tax Adviser: Tax Implications of the New Revenue Recognition Standard* (Page 62),  
*Tax Practice Corner: Let It Snow (But To Be Sure, Use an IRS-Approved PDS)* (Page 64), and  
*Tax Matters: MyRAs Now Available Nationwide* (Page 66)**

31. Which of the following tax method changes is (are) due by the last day of the tax year of the change?
- a. An automatic method change.
  - b. An advance consent method change.
  - c. Both a and b.
  - d. Neither a nor b.
32. For \_\_\_\_\_ changes, the IRS will permit the taxpayer to use the new method of accounting only after consent has been granted and the terms and conditions have been accepted by the taxpayer.
- a. Automatic method
  - b. Advance consent
  - c. Both a and b
  - d. Neither a nor b
33. Tax filings are considered to be made at the time of mailing instead of delivery if the taxpayer sent it by:
- a. An acceptable private delivery service.
  - b. U.S. mail.
  - c. Either a or b.
  - d. Neither a nor b.
34. Initial filings (e.g., petitions) to the Tax Court must be filed:
- a. By email.
  - b. In paper form.
  - c. Either a nor b.
  - d. Neither a nor b.
35. MyRAs are:
- a. Government-sponsored Roth IRAs.
  - b. Limited to maximum balances of \$30,000.
  - c. Invested in low-cost S&P 500 index funds.
  - d. A, b and c.
  - e. A and b but not c.

**Sections VII - IX and Exam Questions 36 - 50 Relate to the *Journal of Accountancy* of March 2016.**

**Section VII. Two Articles Relating to Accounting and Financial Reporting  
News Digest (Page 9) and The Bilingual CPA: IFRS and U.S. GAAP (Page 54)**

36. The FASB and IASB have agreed:
- That all leases should be shown on balance sheets.
  - On how lease liabilities should be measured.
  - On the definition of a lease.
  - A, b and c.
  - A and b but not c.
37. The International Accounting Standards Board's IFRS 16, *Leases*:
- Will take effect January 1, 2019.
  - Will require that lessees account for all leases as finance leases.
  - Both a and b.
  - Neither a nor b.
38. The FASB's Accounting Standards Update No. 2016-01, *Financial Instruments – Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities*:
- Requires mandatory disclosure of fair value of financial instruments measured at amortized cost for organizations that are not public companies.
  - Requires fair value measurement for equity investments involving less than 5% ownership in an investee company.
  - Applies to public companies in fiscal years beginning after December 15, 2016.
  - A, b and c.
  - A and b but not c.
39. The SEC requires that financial statements be filed using:
- U.S. GAAP.
  - IFRS.
  - Either a or b.
  - Neither a nor b.
40. Foreign private issuers filing a Form 20-F with The SEC:
- Must report earnings using U.S. GAAP.
  - Must provide a reconciliation of their financial reports to U.S. GAAP.
  - Can file their financial statements using IFRS.
  - A, b and c.
  - A and b but not c.

**Section VIII. Two Articles Relating to Auditing  
Checklist: Sound Audit Quality Control (Page 18) and What's Your Fraud IQ? (P. 60)**

41. Based on the suggestions in *Sound Audit Quality Control*, auditors should:
- Establish and maintain a strong professional tone at the top with emphasis on quality.
  - Look outside the firm for guidance when necessary.
  - Turn away disreputable prospective clients.
  - A, b and c.
  - A and b but not c.
42. Assume that Sharon submitted her travel and entertainment expense reimbursement report while her supervisor was on vacation. Her employer should have a policy that, in the absence of her supervisor, her expense report be reviewed by:
- The person one level up the management chain.
  - A supervisor in another department.
  - Either a or b.
  - Neither a nor b.
43. Identifying mileage or airfare charges for which there is no corresponding hotel or out-of-town meal expense is useful in identifying:
- Overstated travel and entertainment expense schemes.
  - Fictitious travel and entertainment expense claims.
  - Both a and b.
  - Neither a nor b.



44. Electronic receipts:
- Prevent overstated expense schemes.
  - Prevent fictitious travel and expense schemes.
  - Are generally preferable to paper receipts as documentation.
  - A, b and c.
  - None of the above.
45. Charging a hotel on a company credit card and later submitting a receipt for the hotel charges for reimbursement is an example of:
- A multiple travel and entertainment reimbursement scheme.
  - A fictitious travel and entertainment reimbursement scheme.
  - An overstatement of travel and entertainment reimbursement scheme.
  - A, b and c.
  - A and b but not c.

**Section IX. One Tax Article and Two Tax Columns:**

**Form 1023-EZ: First Year Results Are In (Page 65), Tax Practice Corner: Form 1099-C and COD Income: Key Timing Issues (Page 71) and Tax Matters (Page 73)**

46. Which of the following U.S. tax-exempt organizations is (are) eligible to use Form 1023-EZ?
- An organization with assets of \$100,000 and annual gross receipts of \$30,000.
  - An organization with assets of \$240,000 and annual gross receipts of \$60,000.
  - An organization with assets of \$300,000 and annual gross receipts of \$100,000.
  - A, b and c.
  - A and b but not c.
47. In which of the following areas was the reported customer satisfaction of users of Form 1023-EZ higher than for users of Form 1023?
- The amount of time it took to complete the application.
  - The length of the application process.
  - Both a and b.
  - Neither a nor b.
48. Form 1099-C may be issued \_\_\_\_\_ a debt is discharged or forgiven.
- |                       |                      |
|-----------------------|----------------------|
| a. The same year that | d. A, b or c         |
| b. Before             | e. A and b but not c |
| c. After              |                      |
49. In *Dorrance*, the Ninth Circuit held that:
- A portion of the insurance premiums that the Dorrances paid was for mutual rights.
  - The taxpayers' basis was equal to the sum of all of the imputed payments for mutual rights.
  - The sum of "a" and "b" above.
  - Neither a nor b.
50. In *Redstone*, the Tax Court held that:
- The transfer of stock to Sumner Redstone's children was a taxable gift.
  - Sumner Redstone was liable for additional tax for fraud, failure to file and negligence.
  - Both a and b.
  - Neither a nor b.

**Please email, fax or mail your answer sheet to AEA. Our email address: [info@accounting-education.com](mailto:info@accounting-education.com)**

**Thank you for your business and referrals.**

**REFERRAL INCENTIVE PROGRAM - WE'LL PAY YOU FOR REFERRING NEW QUALIFYING CUSTOMERS:**  
 Receive \$10 for each new customer you refer to us. For every new qualifying customer who pays for an exam and mentions your name, we'll send you a check for \$10. It's as simple as that. We encourage you to use social media to introduce your CPA contacts to our services. We welcome any questions by either phone or email.