



# SOLANO-NAPA NEWS

CALIFORNIA SOCIETY OF ENROLLED AGENTS



**"WE SPEAK TAX"** - the taxpayers' tax experts

**Volume I, Number 2**

**August, 2005**

**C-STAR** is your opportunity to sharpen your state representation knowledge and skills. CSEA is offering C-STAR on August 24-25 at The Beach Resort in Monterey, CA. C-STAR is a 2 Level Program which run simultaneously. CSEA recommends that Level 1 be completed before attempting Level 2. C-STAR speakers are Graham Hoad, EA (BOE), Vicki Mulak, EA (EDD), Ruth Rowlette, EA (FTB) and Gina Rodriquez, EA (FTB and Research). Click the link for registration form and pricing, <http://www.csea.org/GoDocUserFiles/1042.C-STAR%20Form.pdf> or call CSEA at 800 777-2732.

## President's Message

**"Summer time, and the living is easy...."**

Not if you're an EA in Solano-Napa Chapter. CSEA held teleconferences for Treasurers, Newsletter Editors and Chairs of PIA, Membership, and Education in the first week of July. These conferences are set up through CSEA with the staff person responsible for each area and the Committee Chairs from each chapter. It is a great learning and sharing experience.

Having Cathy Apker, Executive Vice President for CSEA, as our speaker, at our July 26 Dinner Meeting, had a double benefit. Besides an interesting and informative talk about ethics, she attended our Board Meeting and many of you were able to talk with her about your concerns and ideas, and we all learned more about what CSEA does for us.

It was good to get the last of the Amnesty work behind me. It was interesting going back to the 90's and even the 80's to prepare returns. Preparing those returns by hand certainly made me appreciate my computer. Did you know that the last Amnesty Program was for returns up to 1983 and the information was in the 1984 Package X?

Plans are underway for a very special dinner meeting in August – see details on page 2. This will be a great meeting to bring a guest. Call an EA you haven't seen lately and invite them to join us. Anyone who has their own business can benefit.

*(Continued on page 2)*

## Solano-Napa Chapter Breakfast & Dinner Programs

Solano-Napa EAs meet on the **second and fourth Tuesdays** of each month to share information with other EAs and tax professionals. The meetings are at Jack & Linda's Country Café, 2390 N Texas St., Fairfield, CA.

**Breakfast Meetings - 7:30 am - 9:00 am:**  
On the second Tuesday, we have Breakfast Meetings where a predetermined topic will be discussed. All attendees are encouraged to participate by sharing their knowledge and experience. Cost is Dutch.

**Dinner Meetings:**  
**6:00 pm** Attitude adjustment  
**6:30 pm** Dinner  
**After dinner** Education

On the fourth Tuesday, we have Dinner Meetings where generally there will be a speaker on a topic for continuing education, practice management, legislative, or other issues pertinent to our profession. **Cost is \$25, Members and staff, \$30, non-members.**

**Chapter Summer Seminar**  
**We need your registration by August 8<sup>th</sup> for August 19, 9:00am to 1:00pm**

**Restaurant Tips & Meals**  
Presented by IRS

**Day Care Providers**  
Presented by FTB

Jack & Linda's Country Café, Fairfield

Please register today! The Chapter needs your support!

(Continued from page 1)

I am sending a big **thank you** to our Solano-Napa volunteers who have stepped up and volunteered to chair a committee. Many of you called in on the CSEA Teleconferences. One thing about CSEA, there is always help for you, no matter which job you volunteer to do.

Solano-Napa Chapter is off to a great start and the thanks goes to all of you!

**Anne T. Arms, EA**  
President, Solano-Napa Chapter, CSEA

## Other Chapter Events

**Buffet Dinner & Baseball** – A “Day at the BallPark”, Saturday, August 6, come out and enjoy good food, good company, baseball, and fireworks. 5 pm Food at Jack & Linda’s, approximately 7 pm ballgame at Travis Credit Union Park, home of the Solano Thunderbirds Baseball Team. **\$25.00 Adults, \$16.00 kids under 12 years old.** Come out for the fun. **Play ball!!!** If you wish to join in on the fun, then send you check **ASAP** to Jerry Pusateri, 707 426-4396, [untaxit@pacbell.net](mailto:untaxit@pacbell.net).

### **11<sup>th</sup> Annual Tax Practitioner/IRS Town Hall Meeting**

**Friday, September 30, 2005**

**8:00 am – 5:00 pm, Registration starts at 7:00 am**

**Holiday Inn – Bay Bridge, 1800 Powell St. Emeryville, CA 94608**

510 658-9300

Along with several other Bay Area CSEA Chapters and the IRS, Solano-Napa Chapter is a participant this tax professionals’ seminar themed...

“Working with the IRS – Facilitating the Win/Win Situation”

Education opportunities include:

**Audits** – Options and Alternatives

**Client Options** – Bankruptcy, Partial Pay Installment & OIC

**Penalty and Interest Abatement** – Building a Case

**Ethical Considerations and Client Representation** – What

Circular 230 Really Means

**A Special Luncheon Keynote Speaker** – TIGTA on

**Preparer Penalties**

Cost:

Early Bird: **\$125**

After Sept. 9, 2005: **\$150**

See the enclosed registration form.

**As our Chapter is the “new kid” on the block, we would like to have as many members as possible to attend.**

## **“Hope for the Best, But Plan for the Worst”**

Sounds morbid, maybe; but, we all know that bad things do happen. So to bring attention to an aspect of our business that, indeed, affects anyone in business, especially the sole proprietor...What happens to your practice in the case of a disaster...incapacitation or death?...Michael Klobas, EA, Chairperson of our Chapter’s Practitioner Disaster Committee will be sending out a letter and survey with questions for thought on what happens to your business if disaster strikes. He is requesting your prompt feedback to assist in the design of a Chapter plan that could help protect your practice value. With your help, he will introduce the plan at our August 23<sup>rd</sup> Dinner Meeting. So, look for the letter, respond promptly and plan to attend the Dinner Meeting. **Bring your spouse, he or she will benefit as well.** Thank you!

### **IRS LAUNCHING NEW SUB CHAPTER S COMPLIANCE STUDY**

Now that IRS has just about wrapped up work on the first phase of the National Research Program audits that targeted individual taxpayers, IRS is shifting attention to Sub Chapter S corps and other pass-through entities. The IRS will select 5,000 Sub S returns for detailed scrutiny in a study that will last about two years. IRS will use data gained from NRP audits and the S corporation study to modify the parameters by which they select returns for audit in an effort to better target compliance efforts and reduce the number of “no change” audits.

### **hEArD It Through The Grapevine**

Members, please. **This is your section.** Birthdays, children, grandchildren births, marriage, community works, volunteers, charitable projects, walks, runs, races, speeches. I need your help with this.

Email me at [mattjones@mattstax.com](mailto:mattjones@mattstax.com).

Newsletter Editor

# Solano-Napa Officers and Directors

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Chair open

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# Solano-Napa Chapter CSEA

c/o Matt Jones, EA

2437 Springs Rd.

Vallejo, CA 94591-5610

**First Class Mail**

Return Service Requested



## **2005 CALENDAR OF EVENTS**

### **AUGUST**

- 6 Solano-Napa "Day at the Ballpark"  
Food @ Jack & Linda's, Fairfield  
Ballgame, & Fireworks, Vacaville
- 9 Solano-Napa Breakfast (2nd Tue.) 7:30 am  
Topic: Office Client Databases  
Jack & Linda's Country Café, Fairfield
- 19 Solano-Napa Session 2 Special Summer Seminar  
9:00 am - 1:00 pm Jack & Linda's Country Café, FF
- 23 Solano-Napa Dinner (4th Tue.) 6:00 pm  
Topic: Buying or Selling a Tax Practice  
Jack & Linda's Country Café, Fairfield
- 24-25 CSEA C-STAR FTB Representation Seminar  
The Beach Resort, Monterey, CA  
Jack & Linda's Country Café, Fairfield
- 30 CSEA/Gear Up Technology Seminar  
Crowne Plaza, Irvine, CA

### **SEPTEMBER**

- 13 Solano-Napa Breakfast (2nd Tue.) 7:30 am  
Topic: Exit Strategies  
Jack & Linda's Country Café, Fairfield
- 16 Solano-Napa Session 3 Special Summer Seminar  
9:00 am - 1:00 pm Jack & Linda's Country Café, FF
- 17-23 CSEA Tax Boat 2005, Explore Alaska
- 21-22 SEE Exam Dates
- 27 Solano-Napa Dinner (4th Tue.) 6:00 pm  
Topic: New Bankruptcy Law  
Jonesy's Famous Steak House, Napa

### **SEPTEMBER**

- 27 CSEA Tax Practice Management Workshop  
CSEA Office, Sacramento
- 29 CSEA New EA Workshop 9:00 am – 4:00 pm  
CSEA Office, Sacramento
- 30 Tax Practitioner/IRS Town Hall Meeting  
8:00 am – 5:00 pm, Holiday Inn – Bay Bridge  
Emeryville, CA

### **OCTOBER**

- 8 Solano-Napa Breakfast (2nd Tue.) 7:30 am  
Topic: OIC – Initial Considerations  
Jack & Linda's Country Café, Fairfield
- 25 Solano-Napa Dinner (4th Tue.) 6:00 pm  
Topic: House Sale Myths, Karen Brosi, EA  
Jack & Linda's Country Café, Fairfield

### **NOVEMBER**

- 8 Solano-Napa Breakfast (2nd Tue.) 7:30 am  
Topic: OIC - Process ability  
Jack & Linda's Country Café, Fairfield
- 15 Solano-Napa Dinner (4th Tue.) 6:00 pm  
Topic: BOE, Tax Auditor  
Jack & Linda's Country Café, Fairfield

### **DECEMBER**

- 13 Solano-Napa Holiday Party, 6:00 pm  
Jack & Linda's Country Café, Fairfield

# 11th Annual Tax Practitioner/IRS - Town Hall Meeting

## *"Working with the IRS - Facilitating the Win/Win Situation"*

Introducing a **New and Improved Format** for Attorneys, CPAs, EAs and CTEC tax professionals. This event will provide you with a valuable opportunity to earn up to 8 CPE credits while participating in presentations that include extensive Q&A and open panel discussions with **IRS Subject Matter Experts** on the following topics:

- ❖ **Audits** – Options and Alternatives – *Learn how to work more effectively with Exam personnel,*
- ❖ **Client Options** – Bankruptcy, Partial Pay Installment Agreements and OIC (panel discussion) – [\*Bankruptcy laws are changing\*](#) – *Learn about the latest updates,*
- ❖ **Penalty and Interest Abatement** – Building a Case that Represents Your Client and the IRS Can Accept (panel discussion) – *Learn how Examination, Collection and Appeals view and consider these,*
- ❖ **Ethical Considerations and Client Representation** – What Circular 230 Really Means – [\*Learn how recent changes to Circular 230 and the Office of Professional Responsibility \(OPR\) will affect you and your business,\*](#)
- ❖ **Special Luncheon Key Note Speaker** – Join in a discussion with TIGTA on Preparer Penalties and other pertinent topics.

**Holiday Inn – Bay Bridge**  
1800 Powell Street, Emeryville, CA 94608  
(510) 658- 9300

**Friday, September 30, 2005**  
8:00 a.m. – 5:00 p.m.  
Registration begins at 7:00 a.m.

## REGISTRATION FORM

Please complete a separate form for each participant.

**Name:** \_\_\_\_\_  
**Company:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
**City:** \_\_\_\_\_ **State:** \_\_\_\_\_ **Zip Code:** \_\_\_\_\_  
**Phone:** ( ) \_\_\_\_\_ **Fax\*:** ( ) \_\_\_\_\_  
**Email Address\*:** \_\_\_\_\_

\* Fax # or Email Address is required for registration confirmation.

Member of which CSEA, CPA, Attorney, Prof. Tax Related Chapter?  
 \_\_\_\_\_

**For Eight (8) CPE Credits (7 for attorneys) please provide the following:**

**EA#** \_\_\_\_\_ **CPA#** \_\_\_\_\_  
**CTEC#** \_\_\_\_\_ **Other** \_\_\_\_\_

**Payment:** (Includes Continental Breakfast, Lunch, Refreshments)

Early Bird \$125       **After** Sept. 9, 2005 \$150

**Form of Payment:** Check  (Payable to: "North Bay CSEA")

Visa       MasterCard       American Express   
 Acct # \_\_\_\_\_ Exp. Date \_\_\_\_ / \_\_\_\_

**SIGNATURE** \_\_\_\_\_

Mail completed **Registration Form** and **Form of Payment** to:

Michelle Whipple, EA  
 PO Box 151626  
 San Rafael, CA 94915-1626

... or if **Paying by Credit Card** Fax to:  
 (415) 459-7980

**Registration Questions?**

Phone (415) 459-6966  
 Email [michelle@whipplecpa.com](mailto:michelle@whipplecpa.com)

**Cancellation Policy:**

FULL refund, call by Sept. 9<sup>th</sup>.  
PARTIAL refund (less \$50), call by Sept. 27<sup>th</sup>.

**Special Hotel Rates:**

Call hotel, ask for In-House Reservations:  
**"CSEA/IRS"**  
 Event Rate (thru Sept. 15<sup>th</sup>) **\$105**

**OFFICE USE:** Date Received  Check  Amount