



SOLANO-NAPA NEWS

CALIFORNIA SOCIETY OF ENROLLED AGENTS



"WE SPEAK TAX" - the Tax Professionals

Volume II, Number 7

September 2006

Chapter Board and Dinner Meetings

Next Chapter Board and Dinner meeting will be September 26 at Jack & Linda's Country Café, 2390 N Texas St., Fairfield. Board meeting at 4pm and dinner meeting festivities start at 6pm. This month's speaker will be our very own Marcia Gillespie, EA, who will present **Choice of Entities**. Don't miss it. See you there!

President's Message

September is here! Where has summer gone and why do I still have so many returns in my extension box? We all have to hurry and get those returns done and then have some free time before it all starts over again.

The first of our three summer mini seminars was a success and we had a wonderful crowd in attendance. I for one am glad it is over; I can now go back to my work that brings home the bacon. I have a renewed respect for those who go on the road and do education seminars for a living. There is tremendous time in research and writing the syllabus. One has to anticipate what questions might arise and research the answers. And I now know that it is very hard to memorize a four hour seminar and unless you repeat the same lecture several times, one just has to resort to reading. I hope all of you consider the next two seminars and I know you will enjoy the speaker, our very own Jerry Pusateri, EA.

Remember the IRS Townhall Meeting on Thursday September 21st. The registration form was in the August newsletter. In November and December, Brass Tax has their Update Seminar. If you are interested in going, send a check payable to Solano-Napa Chapter and your registration form to my office at 715 Tennessee St, Vallejo CA 94590 (See Prez page 5)

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 and, as announced, at other locations in the Solano-Napa area.

Breakfast Meetings – 8:00 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 \$30, Members and staff, \$35, non-members.** There is a \$5 discount if your reservations are made timely. Reservations and meal choice are due to Tereza Avalos, EA, fax (707) 678-1144 or email: tereza@tabertax.com by 5 pm on the third Tuesday of each month.

If you don't want to worry about timely reservations, this would be a perfect time to have your name added to the **Standing Reservation List**. (That way you only have to give notice when you are not going to be there!) See driving directions insert.

Napa Satellite Group Luncheons

Napa Satellite Group meets on the **third Thursday** of each month. These luncheons are at the Napa Elks Club, 2840 Soscol Ave., Napa. Meetings start at the noon hour.

Lunch Meeting – 12:30 pm to 2:00 pm

Invitation is open. **Cost is \$14.** For reservations, contact Chuck Gravett's office at (707) 258-1030 and RSVP with his secretary. Make checks payable to Linda Luchsinger.

Jerry Pusateri, EA is available for car pool from Fairfield.

CSEA'S NEWEST CHAPTER
SOLANO-NAPA CHAPTER

INTRODUCES THE 2nd ANNUAL

Solano-Napa Special Summer Mini Seminars

September 15, 2006, 9:00 am to 1:00 pm

THE INTEREST TRACING RULES WORKSHOP
Internal Revenue Service-Regulation 1.163-8T

Personal & Rental Residence Equity Borrowing Is On The Rise.
Learn the Potential Tax Pitfalls of These Transactions &
How to Allocate Interest to the Correct Expenditures.

Presented by Gerald Pusateri, EA

October 20, 2006, 9:00 am to 1:00 pm

SCHEDULE A: RENEW NOT REVIEW
Tips & Tricks for Working Smarter not Harder,
Appearing More Knowledgeable & Generating Increased Fees.

Presented By Gerald Pusateri, EA

Registration Fee: \$80 for One Seminar, \$140 for Two, \$199 for Three
Includes Continental Breakfast

All seminars at
Jack & Linda's Country Café, 2390 N Texas Street, Fairfield, CA 94533

Registration Form on Next Page

For more information contact: Anne Arms, 707-644-9016 or ArmsPnA@aol.com

**Mini-Seminar Sessions
2 and 3 Still Available.
At regular prices.**

SOLANO-NAPA CHAPTER

PRESENTS
2nd Annual
**SPECIAL SUMMER
MINI SEMINARS**

9:00 am to 1:00 pm

Jack & Linda's Country Cafe
2390 N Texas Street
Fairfield, CA 94533
(707) 425-1442

Continental Breakfast
Included

Deadline: Friday prior to event

Special price for all three sessions!

1 Session **\$80**

2 Sessions **\$140**

3 Sessions **\$199**

**After deadline
price will be \$85 per session**

Special Pricing Deadline is
August 11, 2006

Registration Form

Name: _____

Address: _____

Tel: _____

Fax: _____

Email: _____

Circle number of sessions

1	2	3
\$80	\$140	\$199

Circle session(s) of choice

A B C

Credit Card: MC Visa Am Express

Card #: _____

Exp. Date: _____

Signature: _____

Mail or fax form to:

Alma Guenther, EA
Fax: (707) 643-2222
715 Tennessee Street
Vallejo, CA 94590

Questions:

Contact Anne Arms, EA
Ph: (707) 644-9016
Email: ArmsPnA@aol.com
Alma Guenther, EA
Ph: (707) 643-2226
Email: almaea@pacbell.net

BRASS TAX GROUP PROGRAM

Education for you and **\$\$\$CASH\$\$\$** for our Chapter!

This program provides an opportunity for the Chapter to raise funds while its members obtain quality CPE credits presented by renowned instructors, David Gorsich, **EA** and Michael Karll, **EA** of Brass Tax PresentationsTM. Here's how it works. We get 10 or more members to register for either of the presentations, Brass Tax will give back to the Chapter \$25 for each registered member. Wow, that's a great way for us to get some cash into the treasury and get quality education at the same time!! What's even better, we do not have to register for or attend at the same location. We just need 10 or more to commit to register. The following details the official rules to qualify:

Our Chapter will charge \$150 per attendee, the regular early bird registration fee. The Chapter would then send to Brass Tax only \$125 per attendee and keep \$25 per attendee as a referral fee.

Again, we must have 10 or more registered attendees. All attendees must be listed on one roster with name, address, phone number and certificate or registration number and location; however, all do not have to attend at the same location.

Early Bird Registration is October 31 for the Update Program in November/December. Make your check payable to the Chapter.

You can find the dates and locations at the following link, [Brass Tax--Education for the Tax Professional](#).

If you have attended presentations given by David and Michael before, then you know the show; however, if you have not, then you will be in for a real treat while obtaining quality CPE. So, let's all get together and go. What a deal. Eight (8) hours of quality CPE at an affordable price made even more affordable because we get to keep some cash for our Chapter. Let's Go!!

(Prez from page 1)

or fax it to me with your credit card information 707-643-2222. We already have a few on the list and need a few more to get our chapter rebate. The early bird deadline for the Brass Tax Update Seminar is October 31st.

Alma V Guenther, EA
President, Solano-Napa Chapter CSEA

HELP WANTED

Solano County CPA firm seeks experienced EA for seasonal individual tax preparation and review work. Lacerte experience a must. Annual recurring engagement opportunity for the right person. Excellent compensation program. Send resume or summary of qualifications to:

Office Manager
PO Box 5785
Vacaville, CA 95696-5785

In Memory of.....

One of our Charter Chapter members, Debbie LuVisi, EA passed away on Monday, August 21. Debbie was a bookkeeper and tax preparer for 28 years. She was so proud that she had passed the SEE exam and became an EA! Debbie's son, Scott, worked with her in the business and is also a member in our Chapter.

Services for Debbie were held Monday, August 28 at McCune Garden Chapel, 212 Main Street, Vacaville. I know everyone in the Chapter joins me in extending their deepest sympathy to the family, and especially Scott who came to many of our dinner meetings and social events with Debbie. She will be missed!

Sherri Scarrott, EA

Verify Social Security Numbers Online

The Social Security Number Verification Service (SSNVS) allows you to match the name and Social Security number of employees you hire with Social Security's records. Go to

www.socialsecurity.gov/bsowelcome.htm to use SSNVS.

You have two options for using SSNVS:

1. You can directly key up to 10 Names/Social Security numbers at a time onto Social Security's website with immediate results, or
2. You can upload a file with up to 250,000 Names/Social Security numbers with next business day results.

It is important to remember that SSNVS cannot be used to prescreen employees before they are hired. For more information go to

www.socialsecurity.gov/employer/ssnv.htm.

From CSEA.....

MANDATORY USES OF FORM 944

Have your clients been receiving "Form 944 Notices" even though they do not meet the 944 profile? If so, please send an email to Bronwyn Hughes at bhughes@csea.org so CSEA can follow up with the IRS.

From EDD...

The new IRS *Employers Annual Federal Tax Return* (Form 944) program will not affect your EDD California payroll tax deposit requirements for the year 2006. Employers should continue to deposit according to the deposit schedule in the 2006 California Employer's Guide ([DE 44](#)).

In addition, this action by the IRS does not change EDD's requirements for wage reports to be filed quarterly. Employers should continue to file their *Quarterly Wage and Withholding Report* (DE 6) or *Report of Wages and Withholdings for Employers of Household Workers* (DE 3BHW) each quarter.

New Multi-Agency Form for Offer in Compromise

The Board of Equalization (BOE), the Employment Development Department (EDD) and the Franchise Tax Board (FTB) have developed a single form, the *Multi-Agency Form for Offer in Compromise* ([DE 999CA](#)) that individuals can use for any of the state's tax agencies.

Taxpayers may apply for an Offer in Compromise (OIC) when they are unable to pay their full tax liabilities to the state. The program allows taxpayers, under certain circumstances, to negotiate a reduced amount of their nondisputed tax liabilities. The state will consider an OIC when it is unlikely that the tax liability can be collected in full, and the amount offered reasonably reflects collection potential.

The individual agencies must still negotiate each OIC separately for their respective taxes. For example, the FTB only can negotiate a state income tax liability, and the Board of Equalization only can negotiate sales or use tax liability. For more information on EDD's Offer in Compromise program, view the *Offers in Compromise Information Sheet* ([DE 631C](#)) or contact the OIC Unit at (916) 464-2739.

Solano-Napa Officers and Directors

President	Alma Guenther, EA 707 643-2226 almaea@pacbell.net	Directors	Phil Correia, EA 707 426-0920 pcorreia@sbcglobal.net
1st Vice President	Ken Spingola, EA 707 553-2645 kspingola@sbcglobal.net		Matt Jones, EA 707 557-6868 mattstax@sbcglobal.net
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Immediate Past President	Anne Arms, EA 707 644-9016 armspna@aol.com		Sherri Scarrott, EA 707 426-9472 eataxldy@pacbell.net

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hEArD It Through The Grapevine

Solano County CPA firm seeks experienced **EA** for seasonal individual tax preparation and review work. Lacerte experience a must. Annual recurring engagement opportunity for the right person. Excellent compensation program. Send resume or summary of qualifications to:

Office Manager
PO Box 5785
Vacaville, CA 95696-5785

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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



2006 CALENDAR OF EVENTS

SEP

- 06 CSEA Audio Tax – 1031 Exchanges: Planning and Reporting, register at www.csea.org/events
- 07-08 C-STAR, San Diego, CA
- 12 Solano-Napa Breakfast (2nd Tue.) 8:00 am
Topic: TBA
- 15 **Solano-Napa Special Summer Mini Seminar**
Topic: The Interest Tracing Rules
Workshop, 9:00am – 1:00 pm
Jack & Linda's Country Café, Fairfield
- 21 IRS Town Hall Meeting, 8:30 am – 4:30 pm
Stockton
Napa Satellite Group, Lunch Meeting, Napa Elks Club, 2840 Soscol Ave, Napa, 12:30 pm
- 22 CSEA CA Liaison Meeting, Lion's Gate Resort
Sacramento
- 23-24 CSEA Board Meeting, Lion's Gate Resort
Sacramento
- 26 Solano-Napa Board Meeting, 4:00 pm
Jack & Linda's Country Café, Fairfield
Solano-Napa Dinner (4th Tue.) 6:00 pm Topic:
Choice of Entities
Jack & Linda's Country Café, Fairfield
- 29 CSEA New EA Workshop, Sacramento, CA
Register at www.csea.org/events

OCT

- 04 CSEA Audio Tax – Trusts and Estates Series
Register at www.csea.org/events
 - 10 Solano-Napa Breakfast (2nd Tue.) 8:00 am
Topic: TBA
 - 19 Napa Satellite Group, Lunch Meeting, Napa Elks Club, 2840 Soscol Ave, Napa, 12:30 pm
 - 20 **Solano-Napa Special Summer Mini Seminar**
Topic: Schedule A: Renew Not Review,
9:00am – 1:00pm, Jack & Linda's Country
Café, Fairfield
CSEA New EA Workshop, Laguna Niguel, CA
Register at www.csea.org/events
 - 24 Solano-Napa Board Meeting, 4:00 pm
Jack & Linda's Country Café, Fairfield
 - 24 Solano-Napa Dinner (4th Tue.) 6:00 pm Topic:
TBA
Jack & Linda's Country Café, Fairfield
- ### **NOV**
- 14 Solano-Napa Breakfast (2nd Tue.) 8:00 am
Topic: TBA
 - 16 Napa Satellite Group, Lunch Meeting, Napa Elks Club, 2840 Soscol Ave, Napa, 12:30 pm
 - 28 Solano-Napa Board Meeting, 4:00 pm
Jack & Linda's Country Café, Fairfield
Solano-Napa Dinner (4th Tue.) 6:00 pm Topic:
TBA