



# SOLANO-NAPA NEWS

CALIFORNIA SOCIETY OF ENROLLED AGENTS



*"WE SPEAK TAX"* - the Tax Professionals

**Volume II, Number 16**

**August 2007**

## CA DOMESTIC PARTNERS

At our next dinner meeting, we will get the scoop on California's new filing status for domestic partners. Franchise Tax Board's, Steve Simms, **EA**, will be the speaker. This is **brand new stuff**, so don't miss this opportunity to get the skinny straight from the horse's mouth.

Date and Location: Tuesday, August 28, 6:00 pm at Jack and Linda's Country Café, 2390 N Texas St., Fairfield, CA

## **President's Message**

August is here! Wow, what happened to summer?! Though time seems to be flying, there is still time for continuing education for tax professionals now through November. Ethics hours are being offered at our September meeting in Fairfield. For those who cannot make it to our meeting, CSEA Audio Tax is offering 2 hours of Ethics in November. There also should be an online Ethics class on CPE Online at the CSEA website.

There is also the CSEA State Agencies Liaison Meeting on September 7<sup>th</sup> in Sacramento. Breakfast and lunch is included in the registration of \$80, members, \$95, non-members. Do you have an issue or topic you would like addressed? Not specific problems, but systemic issues are what we are looking for. Franchise Tax Board, EDD, Board of Equalization representatives will be present and available for your questions and input.

Do you handle payroll, income tax and sales tax reporting for your clients? Do you deal with correspondence regarding that reporting? Then you do California Representation! Come to C-Star next year in Sacramento on June 23 and 24, 2008. Do you now what C-Star stands for? California State Tax Agency Representation. This two year program is the state equivalent of NTPI (National Tax Practice Institute – a 3 year program in IRS Representation). (See Prez 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 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:**

<b>6:00 pm</b>	<b>Attitude adjustment</b>
<b>6:30 pm</b>	<b>Dinner</b>
<b>After dinner</b>	<b>Education</b>

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 \$35, Members and staff, \$40, non-members, who attend any portion of the meeting.** There is a **\$5** discount if your reservations are made timely. Reservations, and meal choice, when applicable, are due to Tereza Avalos, **EA**, fax (707) 678-1144 or email: [tereza@tabertax.com](mailto:tereza@tabertax.com) by 5 pm on the third Tuesday of each month. **Tereza is our only contact with restaurants. No member should ever contact restaurants for meal choices.**

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!)

## **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 12:30 pm.

### **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.

(Prez, from page 1)

We are having our Summer Mini Series this summer and we are also participating in Brass Tax Seminars: Tool Box and Fall Update. Registrations for both of these are done at my office. Fax: 707-643-2222, email: [almaea@pacbell.net](mailto:almaea@pacbell.net) or mail to: 715 Tennessee St, Vallejo CA 94590. Our **Summer Series Early Bird Deadline is August 10, 2007**. Tool Box deadline has passed but the Fall Update deadline is October 31, 2007. To process your registrations, I need name, address, phone number, designation, license number, and check payable to Solano-Napa CSEA or credit card information (name on card, type of card, card number, and expiration date.)

The six Bay Area Chapters are sponsoring the IRS Townhall Meeting in September. Be sure to catch this education event. Mission Chapter is hosting it and the registration is on their website. A new registration flyer is available. The date is September 27<sup>th</sup> and deadline for early bird price is August 31, 2007.

Education, education, education, that is what makes us ***The Tax Professional!***

**Alma Guenther, EA  
President**



**Solano-Napa Chapter CSEA Directors and Officer installation, July 24<sup>th</sup>, at Jack and Linda's Country Café.**



## CPE Credit – Does It Qualify?

Office of Professional Responsibility (OPR) is tightening up on continuing education that qualifies for renewal of the EA license. Practice management, technology and state education topics do not qualify for IRS credits. They do qualify for the additional hours required by CSEA and NAEA. California hours qualify for CTEC renewal. It is up to each tax professional to get sufficient hours necessary for his/her renewal.

IRS requires a minimum of 72 hours of continuing education credit during each three year enrollment period. A minimum of 16 hours of continuing education credit, including 2 hours of ethics or professional conduct, must be completed in each year of an enrollment cycle. To qualify for continuing education credit, a course of learning must be a qualifying program designed to enhance professional knowledge in federal taxation or federal tax related matters, i.e., programs comprised of current subject matter in federal taxation or related matters, including accounting, tax preparation software and ethics.

CSEA's continuing education requirements are determined by NAEA and are currently 30 hours per CPE year (2/1 - 1/31). Each enrollment cycle 72 hours of CPE are required for IRS license renewal and those hours must adhere to IRS' strict interpretation of subject matter allowed. The excess hours required by CSEA can be in areas of practice management, state tax law, and technology.

CTEC preparers must complete annually at least a minimum of 20 hours of continuing education, including 12 hours of federal taxation, 4 hours of California taxation and 4 additional hours in either discipline. These courses must be taught by an approved curriculum provider. CSEA is such a provider.

Our members are EAs and CTEC preparers. As a chapter we need to have education for all of our members. Since IRS is tightening and narrowing the definition of allowable education topics, and CTEC preparers need California hours, we need to be careful to label our education in such a way that all of our members get the maximum benefit. All of us need to review and evaluate our CPE credits and determine if they qualify for IRS, CSEA/NAEA, or CTEC. There are times when we need to have education in excess of the minimum so we can better educate ourselves and be more informed in matters that come across our desk while preparing (See CPE on page 4)

**This is an open invitation to all CTEC and other tax professionals to join our chapter:**

Dear Business Professional:



The Solano-Napa Chapter of the California Society of Enrolled Agents would like to inform you of our upcoming and continuing meetings. The meetings are open to all tax, bookkeeping, payroll, accounting, legal and financial business professionals with an interest in taxation.

**President:**

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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.

If you would like to be placed on our e-mail list and receive our e-mail newsletter, please contact either of the following two people and they would be happy to oblige.

**Alma Guenther, EA-Chapter President**

Ph. 707-643-2226 e-mail: [almaea@pacbell.net](mailto:almaea@pacbell.net)

**Jerry Pusateri, EA-Membership Chair**

Ph. 707-426-4396 e-mail: [untaxit@pacbell.net](mailto:untaxit@pacbell.net)

Respectfully,

Alma Guenther, EA  
President, Solano-Napa CSEA

**For your convenience, a CSEA Professional Associates Application is attached to this Newsletter.**

**We believe that the benefits of membership are well worth the fee.**

(CPE)

a return or advising a client. Sometimes a topic of education is relevant to us and the real world, and yet may not be acceptable for IRS or California credits. I encourage everyone to stretch yourself and get the education you need to be **“the tax professional”**. Our goal to dominate the tax profession can be achieved by being knowledgeable and informed in tax law.

Submitted by Alma Guenther, EA

### 24 v/s 30 – More on CPE

In this month's edition of CSEA BEAcon, there will be a poll for members to weigh in on a debate regarding CSEA annual CPE hours. Specifically, will you agree to have the annual CPE hours reduced from 30 to 24? Now, the argument for the reduction is that 24 hours will make CSEA's requirements consistent with IRS requirements, and that CSEA may be losing out on increasing membership because the higher standard, 30 hours, exceed the needs for those who are not Enrolled Agents. The argument for not changing to 24 hours is that CSEA/NAEA has always set the standard for professionalism in our industry and that if our goal is truly to dominate the tax profession, then aspiring to a lower standard is not the way. **What do you think?** You can find CSEA BEAcon at <http://www.csea.org/beacon/>.

### A LITTLE HELP FROM OUR FRIENDS

The IRS has a product you can order to remind your clients to contact you if they receive a notice from the IRS. It was originally marketed as relating to practitioners with taxpayers who qualify for the Earned Income Tax Credit (EITC), however, the wording is general in nature, and these Post-its could be attached to any and all copies of returns that you provide to your clients.

You may view them on IRS.gov, in both English and Spanish, and they are available for you to order for FREE through the IRS National Distribution Center by calling 1-800-829-3676.

Publication 4339, Catalog #38519M (English

version) - <http://www.irs.gov/pub/irs-pdf/p4339.pdf>

Publication 4339 SP, Catalog # 38520N (Spanish version) - <http://www.irs.gov/pub/irs-pdf/p4339sp.pdf>

Please share this information with your tax professional members and colleagues. Thanks!!!

**Gerry Kelly-Brenner**

**ID #94-06950**

**Senior Stakeholder Liaison Specialist  
SBSE Communications, Liaison &  
Disclosure**

### ***IRS To Require Electronic PIN Signature in 2008***

The IRS has announced that practitioners will be required to electronically e-filed sign individual income tax returns beginning in the 2008 filing season. Although it is being dubbed a further simplification of the e-filing system, it is nevertheless a new requirement for all practitioners who e-file returns for their clients.

Practitioners can sign returns in one of two ways: a self-selected Personal Identification Number or a Practitioner PIN. More information is available at the following link; [www.irs.gov/newsroom](http://www.irs.gov/newsroom) and clicking on new release IR-2007-130 as soon as IRS posts the release on its website.

From Social Security Administration:

### ***IRS/SSA Reconciliation***

Have you received a letter from Social Security concerning a discrepancy between the wages you reported to Social Security and the wages you reported to the Internal Revenue Service? Did you know that you can submit the missing W-2s electronically, regardless of how you filed originally? To learn more about electronic filing using SSA's Business Services Online, go to [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). For additional information on the reconciliation process, go to [www.socialsecurity.gov/employer/recon/recon.htm](http://www.socialsecurity.gov/employer/recon/recon.htm)

**CSEA'S 2005-2006**  
**"Chapter of the Year"**  
**SOLANO-NAPA CHAPTER**

INTRODUCES THE 3rd ANNUAL

**Solano-Napa Special Summer Mini Seminar Series**

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August 17, 2007, 9:00 am to 1:00 pm

**So You Think You Don't Do Representation Work?**  
**Every Day Representation Knowledge**  
**for the Every Day Tax Professional**

Presenter: Gerald Pusateri, **EA**

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September 21, 2007, 9:00 am to 1:00 pm

**Rental Brush up**

Multiple Properties? Multiple Owners?  
Investment Homes & Holding Title,  
Choice of Entity & 12 Concepts  
Each New Rental Owner Needs to Know.

Presented by Phil Fiegler, **EA**  
and Gerald Pusateri, **EA**

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October 19, 2007, 9:00 am to 1:00 pm

**Tax Free Exchanges**

Is It Tax free? Is It An Exchange?  
Here's How To Make It Work.

Presenter: Alma Guenther, **EA**

**Registration Fee: \$85 for One Seminar, \$145 for Two, \$199 for Three.**  
**Includes Continental Breakfast**

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

For more information contact: Alma Guenther,  
707-643-2226 or [almaea@pacbell.net](mailto:almaea@pacbell.net)

***Registration Form is an attachment to this newsletter.***

# 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 Presentations™. 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.

Lastly, the Chapter will make payment on 1 check for the full amount due Brass Tax and that payment must be received by August 21, 2007 for the September Toolbox Program or November 5, 2007 for the November/December Update Program. Registrations received after those dates will be charged the full fee.

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 obtain quality CPE. So, let's all get together and go. What a deal. Eight (8), or sixteen (16) hours of quality CPE at an affordable price made even for affordable because we get to keep some for our Chapter. We did this last year and made some money! ***So, let's do it again!!***

# Solano-Napa Officers and Directors

<b>President</b>	<b>Alma Guenther, EA</b> 707 643-2226 <a href="mailto:almaea@pacbell.net">almaea@pacbell.net</a>
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<b>CSEA Director</b>	<b>Sherri Scarrott, EA</b> 707 426-4396 <a href="mailto:eataxldy@pacbell.net">eataxldy@pacbell.net</a>
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## Chapter Committee Chairs

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### ***hEArd It Through The Grapevine***

CSEA needs every Member (that means YOU) to get involved in CSEA's Legislative OutrEAch 07-08. During November, December, and January, CSEA is activating its grassroots program and the goal is to make sure every State Legislator is visited at their local district office by at least one Enrolled Agent. Don't let OUR Chapter be the reason this goal is not achieved.

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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



## 2007-2008 CALENDAR OF EVENTS

### AUG

- 01 CSEA, Audio Tax – **Entity: Choice of Entity**,  
Conference Call 11-11:50 am, [www.csea.org](http://www.csea.org)
- 14 Solano-Napa Breakfast (2<sup>nd</sup> Tue.) 8:00 am  
Jack & Linda's Country Café, Fairfield  
Topic: **Firing Clients**
- 16 Napa Satellite Group, Lunch Meeting, Napa  
Elks Club, 2840 Soscol Ave, Napa, 12:30 pm
- 17 Solano-Napa **Mini-Seminar**, 9:00am – 1:00pm  
Jack & Linda's Country Café, Fairfield  
Topic: **Representation**
- 28 Solano-Napa Board Meeting, 4:00 pm  
Solano-Napa Dinner (4<sup>th</sup> Tue.) 6:30 pm Topic:  
**CA Domestic Partners**, FTB's Steve Sims, EA
- ### SEP
- 05 CSEA, Audio Tax – **Entity: Partnerships**  
Conference Call 11-11:50 am, [www.csea.org](http://www.csea.org)
- 07 CSEA/**State Tax Agencies Liaison** (FTB,  
EDD, BOE) 8:30-4:00, Courtyard by Marriott,  
Sac Cal Expo, Sacramento, [www.csea.org](http://www.csea.org)
- 08-09 CSEA Board Meeting, Courtyard by Marriott,  
Sac Cal Expo, Sacramento
- 11 Solano-Napa Breakfast (2<sup>nd</sup> Tue.) 8:00 am  
Jack & Linda's Country Café, Fairfield  
Topic: **Extensions**
- 20 Napa Satellite Group, Lunch Meeting, Napa

- 21 Elks Club, 2840 Soscol Ave, Napa, 12:30 pm  
Solano-Napa **Mini-Seminar**, 9:00 am – 1:00 pm  
Jack & Linda's Country Café, Fairfield  
Topic: **Rental Brush Up**
- 25 Solano-Napa Board Meeting, 4:00 pm  
Solano-Napa Dinner (4<sup>th</sup> Tue.) 6:30 pm Topic:  
**Ethnics**, Jennifer MacMillan, EA
- 27 IRS Townhall Meeting, 8:30 am – 4:00 pm
- ### OCT
- 03 CSEA Audio Tax – **Entity: S Corporations**  
Conference Call 11-11:50 am, [www.csea.org](http://www.csea.org)
- 9 Solano-Napa Breakfast (2<sup>nd</sup> Tue.) 8:00 am  
Jack & Linda's Country Café, Fairfield  
Topic: **Fees**
- 18 Napa Satellite Group, Lunch Meeting, Napa Elks  
Club, 2840 Soscol Ave, Napa, 12:30 pm
- 19 Solano-Napa **Mini-Seminar**, 9:00 am – 1:00 pm  
Jack & Linda's Country Café, Fairfield
- 23 Solano-Napa Board Meeting, 4:00 pm  
Solano-Napa Dinner (4<sup>th</sup> Tue.) 6:30 pm Topic:  
**Net Unrealized Depreciation**, Michael Klobas
- ### NOV
- 13 Solano-Napa Breakfast (2<sup>nd</sup> Tue.) 8:00 am  
Jack & Linda's Country Café, Fairfield  
Topic: **Source Documents**
- 15 Napa Satellite Group, Lunch Meeting, Napa Elks  
Club, 2840 Soscol Ave, Napa, 12:30 pm