



SOLANO-NAPA NEWS

CALIFORNIA SOCIETY OF ENROLLED AGENTS



"WE SPEAK TAX" - the Tax Professionals

Volume II, Number 17

September 2007

ETHICS, ETHICS, ETHICS

At, Jack and Linda's Country Café, Fairfield, Tuesday, September 25, 2007 there will be a presentation on Ethics given by Jennifer MacMillan, **EA**, President, CSEA, and we will hear from David Shaw, **EA**, Vice President, CSEA, on Legislative Committee efforts to get our EA designation in the forefront with our legislators.

So, don't miss this chance to get your required 2 hours of Ethics education and find out what we need to be doing to make sure that our representatives in Sacramento know who we are and what we do as The Tax Professionals.

President's Message

Besides getting those extensions done and preparing those non-filer returns, what's been happening! There is lots of Education in store for those who take advantage.

Brass Tax Fall Update registration is happening at my office. Fax, email or mail me those registrations to: Alma Guenther, 715 Tennessee St., Vallejo. Email – almaea@pacbell.net or fax 707-643-2222. Checks should be made payable to **Solano-Napa CSEA** and credit card payments need number, expiration, name on the card and your signature. Fee is **\$150** and must be in my office by Oct 31st. Be sure to tell me the location and date of the session you are attending. You can just send me the information or use the Brass Tax registration form.

Summer Mini Seminars continue. September 21 brings us Jerry Pusateri, **EA** and Phil Fiegler, **EA** presenting **Rental Brush-up**. A must for those who deal with rentals. October 19 brings us Alma Guenther dealing with **Tax Deferred Exchanges** under code Section 1031. Have you been doing it right? Come and find out all that you need to know.

IRS Townhall Meeting is September 27th. We are less than a month away from this event. Mission

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 \$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 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.

Chapter is handling the registration and a form is included in this newsletter. Just what will you learn at this meeting?

- **Navigating** the New IRS website and save money on your research costs
- **Reducing** the Tax Burden – do you know how you can help?
- **Immigration & Customs Enforcement** – how they might effect your clients
- **Current** Audit Procedures – knowing them will save you time, stress & help your clients
- **Taxpayer** Advocate Services – how to process a case from A to Z with less stress
- There will be an IRS e-lab on site. Sign up for e-Services, reset your password (bring your 2005 & 2006 AGI from your personal return). Sign up for QuickAlert (bring your year round mailing address zip code on your e-Services registration)

Our dinner meeting this month will have two CSEA Officers present. Jennifer MacMillian, **EA** (President of CSEA) is our speaker and will provide us with two hours of Ethics. David Shaw, **EA** (Vice President of CSEA) will be talking about the Legislative Committee's Grassroots efforts.

Please read Sherri's email regarding appropriate attire at this dinner meeting. The theme is reminiscent of September meetings in North Bay when Jerry Pusateri was president. See you there!

**Alma Guenther, EA
President**



Welcome new member, Elaine Wemple from Rio Vista.



Solano-Napa Chapter CSEA members honored at our August 28th Dinner Meeting: Alma Guenther, EA, Sherri Scarrott, EA, and Ken Spingola, EA 2007 VITA Volunteer Tax Law Instructions (missing Judy Lewis, EA), presented by IRS Jane Goldstein and Kimberley Brown.



Jerry presents EA of the Year to Alma Guenther



Solano-Napa Chapter CSEA Rookies of the Year Tereza Avalos, EA and Lea Garrity, EA

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:

Alma Guenther, EA
(707) 643-2226; Fax (707) 643-2222
e-mail: almaea@pacbell.net

1st Vice-President:

Ken Spingola, EA
(707) 553-2645
e-mail: kspingola@sbcglobal.net

2nd Vice-President

Sherri Scarrott, EA
(707) 426-9472; Fax: (707) 426-9478
e-mail: eataxldy@pacbell.net

Secretary:

Lea Garrity, EA
(707) 386-3390
e-mail: leagarrity@charter.net

Treasurer:

Chris Raycraft, EA
(707) 428-4741; Fax: ((707) 428-0256
e-mail: craycraft@sbcbglobal.net

Directors:

Tereza Avalos, EA
(707) 678-4477; Fax (707) 678-1144
e-mails: tereza@tabertax.com

Marcia Gillespie, EA
(707) 251-5520; Fax: (707) 251-5525
e-mail: marciaea@sbcglobal.net

Louanna Grindle, EA
(707) 451-7611; fax (707) 451-4866
e-mail: taxhouse@sbcglobal.net

Matt Jones, EA
(707) 557-6838; Fax (707) 557-7702
e-mail: mattstax@sbcglobal.net

Gerald Pusateri, EA,
(707) 426-4396; Fax: (707) 426-4397
e-mail: untaxit@pacbell.net

Don Wulf, EA
(707) 252-0442; Fax (707) 252-7942
Email: dwulf@calltpac.net

CSEA Director

Sharyn Scarrott, EA
(707) 426-9472 Fax: (707) 426-9478
e-mail: eataxldy@pacbell.net

IPP

Anne Arms, EA
(707) 745-1040; Fax: (707) 745-0281
email: armspna@aol.com

Breakfast Meetings – 8:00 am – 9:00 am: On the second Tuesday of each month Solano-Napa EAs meet to share information with other EAs, tax professionals, and interested parties. They are Breakfast Meetings where a predetermined topic will be discussed. All attendees are encouraged to participate by sharing their knowledge and experience. The meetings are at Jack & Linda's Country Cafe, 2390 N. Texas Street, Fairfield, CA and, as announced, at other locations in the Solano-Napa area. Cost is Dutch Treat.

Dinner Meetings – 6:00 pm – 8:30 pm approx. 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 and \$40, nonmembers. 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 e-mail: tereza@tabertax.com by 5 pm on the third Tuesday of each month.

Napa Satellite Group meets on the third Thursday of each month. These luncheons are at the Napa Elks Lodge, 2840 Soscol Ave, Napa. Meetings start at **12:30 and last till about 2:00pm.**

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

Jerry Pusateri, EA-Membership Chair
Ph. 707-426-4396 e-mail: 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.

Find it quick, real quick with QuickFinder!

QuickFinders are back. Our Chapter will again take orders for this excellent tax tool. Both Individual and Business are available. Price is \$44.00 per book with a \$3.00 discount if you pay with cash or check. Contact Peggy Elliot, EA, peggyE@aol.com, or Alma Guenther, EA, almaea@pacbell.net, to place your order.

From the IRS:

Updated Aug. 24, 2007 — The Internal Revenue Service today warned taxpayers of a new phishing scam, in which an e-mail purporting to come from the IRS advises taxpayers they can receive \$80 by filling out an online customer satisfaction survey. The IRS urges taxpayers to ignore this solicitation and not provide any requested information. The IRS does not initiate contact with taxpayers through e-mail.

From CSEA:

**CSEA's Legislative OutrEACH
07-08
SpEAK Tax and Have Your
Voice HEARD!**

*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 our goal is to make sure every State Legislator is visited at their local district office by at least one EA. **Don't let YOUR Chapter be the reason this goal is not achieved!***

The CSEA Legislative Affairs Committee is hard at work to make it as easy as possible for each Chapter to do its part. During the month of September, CSEA will provide all Chapter Legislative Chairs or Chapter

Presidents with all of the tools needed to arrange legislative visits in the Senate and Assembly Districts that fall within your Chapter's boundaries. CSEA will provide you with tips on scheduling and making a visit, talking points, a packet of information to take with you on your visit, and much more!

Let your Chapter Legislative Chair or Chapter President know that you want to participate. If you do not know how to contact your local Chair or President, contact Bronwyn Hughes at CSEA, 800/777-2732 or bhughes@csea.org and she will forward your information to your Chapter Legislative Chair or President.

We need participation from as many Members as possible to make this successful. Please do your part to help spread the word on Enrolled Agents.

Social Security Administration:

This is a great site if you process payroll, produce Form W-2 and or Form 1099 in your business. You know that the IRS has penalties for incorrect social security numbers on W-2s and 1099s; however, the service has rarely enforced the penalty. That just might be about to change, and this site can help you to avoid mismatches.

Business Services Online (BSO), at the Social Security Administration.

<http://www.socialsecurity.gov/bsowel/come.htm>

There is really good stuff on this site. Heck, even if you don't process payroll or produce W-2s and 1099's, this site should be in your Favorites. Check it out, you will see!

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

INTRODUCES THE 3rd ANNUAL

Solano-Napa Special Summer Mini Seminar Series

~~~~~  
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**

~~~~~  
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

Registration Form is an attachment to this newsletter.

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

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 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

President	Alma Guenther, EA 707 643-2226 almaea@pacbell.net
1st Vice President	Ken Spingola, EA 707 553-2645 kspingola@comcast.net
2nd Vice President	Sherri Scarrott, EA 707 426-9472 eataxldy@pacbell.net
Secretary	Lea Garrity, EA 707 386-3390 leagarrity@charter.net
Treasurer	Chris Raycraft, EA 707 428-4741 craycraftea@sbcglobal.net
CSEA Director	Sherri Scarrott, EA 707 426-4396 eataxldy@pacbell.net
Immediate Past President	Anne Arms, EA 707 644-9016 armspna@aol.com

Directors	Marcia Gillespie, EA 707 251-5520 marciaea@sbcglobal.net
	Matt Jones, EA 707 557-6838 mattstax@sbcglobal.net
	Gerald Pusateri, EA 707 426-4396 untaxit@pacbell.net
	Tereza Avalos, EA 707 678-1144 tereza@tabertax.com
	Donald Wulf, EA 707 252-0442 dwulf@calltpac.net
	Louanna Grindle, EA 707 451-7611 taxhouse@sbcglobal.net

Chapter Committee Chairs

AUDIT Phil Correia, EA 707 426-0920 pcorreia@sbcglobal.net	DINNER/SITE Sherri Scarrott, EA 707 426-9472 eataxldy@pacbell.net	NOMINATING Peggy Elliott, EA 707 421-8088 peggye@aol.com	PUBLIC AWARENESS Marcia Gillespie, EA 707 251-5520 marciaea@sbcglobal.net
BYLAWS Lea Garrity, EA 707 386-3390 leagarrity@charter.net	BREAKFAST FACILITATOR Alma Guenther, EA 707 643-2226 almaea@pacbell.net	MEMBERSHIP Gerald Pusateri, EA 707 426-4396 untaxit@pacbell.net	RESERVATIONS Tereza Avalos, EA 707 678-1144 tereza@tabertax.com
Preservation of Practice due to Medical Emergency or Death (PPMED) Alma Guenther, EA 707 643-2226 almaea@pacbell.net		FINANCE & BUDGET Doug Ellis, EA 707 448-1407 dellisea@pacbell.net	NEWSLETTER Matt Jones, EA 707 557-6838 mattstax@sbcglobal.net

hEArd It Through The Grapevine

CSEA / IRS Workshops for New Enrolled Agents

To get more information: You can register in advance at www.csea.org/events or by calling CSEA at 800/777-2732

Newsletter Editor: Matthew J. Jones, EA
Phone: (707) 557-6838
Fax: (707) 557-7702
Address: 2437 Springs Rd., Vallejo, CA 94591-5610
E-mail: mattstax@sbcglobal.net

Co-Editor: Alma Guenther, EA
Phone: (707) 643-2226
Fax: (707) 643-2222
Address: 715 Tennessee St., Vallejo, CA 94590-4506
E-mail: almaea@pacbell.net

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

SEP

- 05 CSEA, Audio Tax – **Entity: Partnerships**
Conference Call 11-11:50 am, 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
- 08-09 CSEA Board Meeting, Courtyard by Marriott,
Sac Cal Expo, Sacramento
- 11 Solano-Napa Breakfast (2nd Tue.) 8:00 am
Jack & Linda's Country Café, Fairfield
Topic: **Extensions**
- 20 Napa Satellite Group, Lunch Meeting, Napa
Elks Club, 2840 Soscol Ave, Napa, 12:30 pm
- 21 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 (4th Tue.) 6:30 pm Topic:
Ethnics, Jennifer MacMillan, EA
Jack & Linda's Country Café, Fairfield
- 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
- 9 Solano-Napa Breakfast (2nd 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 (4th Tue.) 6:30 pm Topic:
Net Unrealized Depreciation, Michael Klobas
Jack & Linda's Country Café, Fairfield

NOV

- 13 Solano-Napa Breakfast (2nd 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
- 27 Solano-Napa Board Meeting, 4:00 pm
Solano-Napa Dinner (4th Tue.) 6:30 pm Topic:
AMT: Does your client know what's coming?
Stewart Burch, EA, Napa Elks Club

DEC

- 11 **Solano-Napa 2007 Holiday Party**, Jack &
Linda's Country Café, Fairfield

JAN

- 8 Solano-Napa Breakfast (2nd Tue.) 8:00 am
Jack & Linda's Country Café, Fairfield
Topic: **Digital Document Management**