



SOLANO-NAPA NEWS

CALIFORNIA SOCIETY OF ENROLLED AGENTS



"WE SPEAK TAX" - the Tax Professionals

Volume II, Number 24

June 2008

"What's *Hot* in International Tax Compliance for Individuals"

This is the topic at our next Dinner Meeting. Carlos Zepeda, of the IRS, will present.

Tuesday, June 24, 2008 at Jack and Linda's Country Café, Fairfield.

Solano-Napa Board meeting starts at 4:00 p.m.
Fun for all starts at 6:00 p.m. So come join us in discovering what's really **Hot!!!**
Bring your own fan!!!

President's Message

By the time you read this we will have elected a new slate of Officers and Directors for Solano-Napa. Congratulations to the Officers: Ken Spingola, **EA** – President, Sherri Scarrott, **EA** – 1st Vice President & CSEA Director, Matt Jones, **EA** – 2nd Vice President, Lea Garrity, **EA** – Secretary, Chris Raycraft, **EA** – Treasurer, and to the Directors: Lillian Myers, **EA**, Marcia Gillespie, **EA**, Phil Correia, **EA**, Tereza Avalos, **EA**, Don Wulf, **EA**, and Janine Weber, **EA**. I wish to express many thanks to Anne Arms, **EA** and Louanna Grindle, **EA** for their service to our Chapter. It is the volunteers of this Chapter that is our life source. Thanks to all the other Committee Chairs and members who have and will be a part of our Chapter.

Ken has set a theme for the coming fiscal year: **"Teamwork"**. As Ken has said, **teamwork** has always been an important part of this Chapter, but this coming year it will be official! We want to continue being a successful, viable chapter. It is important for us to get more members involved. It doesn't have to be a big job. Come to a Lick n Stick party and get those seminar flyers out! Are you a techno geek? We need you; our website needs to be updated and improved to be more user friendly and a source of information for our members. We need a few **EAs** who would be
(See Prez, 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:

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 \$17.** For reservations, contact Chuck Gravett's office at (707) 258-1030 and RSVP with his secretary. Make checks payable to **Linda Luchsinger**.

(Prez, from page1)

willing to conduct an examination of our records at year end. We cannot call it an audit, but we need our books reviewed per our Charter with CSEA. Do you have ideas for dinner meetings and seminar topics? Review our list of committees and see if you would like to take on a small part in keeping Solano-Napa Chapter thriving for this year and for years to come.

CSEA and NAEA have a lot to give to you our members. Take advantage of your membership and utilize our membership benefits. Read the CSEA California Enrolled Agent magazine, network with other members at chapter meetings and events. Get involved, you will not regret it. Ask any Officer or Director and they will tell you that their participation has greatly enhanced their personal and professional life. Several times, I have heard a participating member say, that looking back, they would never have guessed they would be where they are today. Membership and participation will change you in ways you never dreamed of.

Last, but not least, I want to say thank you. I have enjoyed my term on the Board and look forward to continued involvement with Solano-Napa Chapter and CSEA. I, of all people can say, **Wow!** I cannot believe I have done and accomplished all that I have in the past 8 years. Having never been one to be an active member in any organization before, I sure have exceeded my wildest expectations. I guess my job now is to guide and nurture our future leaders as past presidents have done for me. For the next fiscal year, I will be IPP (Immediate Past President). Ken tells me my primary responsibility will be to keep him out of trouble. Don't let Ken fool you, he will be a great President and will put his own stamp on Solano-Napa. Again thank you for giving me the opportunity to serve.

Alma V. Guenther, **EA**
President



Jerry Pusateri, **EA**, saves the day at recent Dinner Meeting.



Peggy Elliott, **EA**, announces 2008-2009 Officers and Directors Candidates.



Did you say **Free** Dinner? Wow, how cool is that?! Still more proof that Solano-Napa Chapter has lots of **Fun!!!**



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
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2nd Vice-President

Sherri Scarrott, EA
(707) 426-9472; Fax: (707) 426-9478
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Secretary:

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Treasurer:

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Directors:

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Matt Jones, EA
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Gerald Pusateri, EA,
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Don Wulf, EA
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Email: dwulf@calltpac.net

CSEA Director

Sherri Scarrott, EA
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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.

LEGISLATIVE NEWS from NAEA**House Passes Extenders Bill**

The House of Representatives Wednesday passed by a vote of 263-160 [H.R. 6049](#), the Energy and Tax Extenders Act of 2008. The bill would extend for one year several popular, expiring tax provisions, including the state and local sales tax deduction, the above-the-line tuition deduction and out-of-pocket teacher expenses deduction, and the property tax standard deduction for non-itemizers. The bill also includes a one-year expansion of the refundable child tax credit by reducing the annual earnings floor from the current \$12,050 to \$8,500.

Further, the bill includes a welcome change to § 6694 preparer penalty standards. Last year, Congress raised the preparer's standard for non-disclosed positions taken on a return from "realistic possibility of success" to "more likely than not." The provision in H.R. 6049 would lower the standard to "substantial authority," in alignment with the taxpayer's standard for self-prepared returns.

Republicans criticized Democrats (who wrote the bill) over two issues: not including a one-year AMT patch and raising taxes on certain hedge fund managers. As a revenue-raiser, the bill includes a provision that would immediately tax hedge fund managers' income—on which, under current law, they can defer taxes. Senate Finance Committee Chairman Max Baucus (D-MT) plans to push his [extenders bill](#) (which includes a one-year AMT fix) through his committee after the two-week recess that begins next week.

Coming Attractions:

Brass Tax – Various dates in September-December. Solano-Napa registration revenue sharing. See www.brasstax.com for details or contact Alma Guenther, EA, (707) 643-2226.

QuickFinders – Opportunity to place orders will be soon. Solano-Napa order revenue sharing. Contact Peggy Elliott, EA, (707) 421-8088.

Standing Reservation Reminder:

If you have a standing reservation for dinner meetings and if you do not want to be charged for a dinner that you do not consume due to not attending a meeting, then you must notify Tereza Avalos, EA, tereza@tabertax.com, that you will not attend a meeting. Please keep in mind that we need to have an accurate head count to give to Jack & Linda to prepare sufficient enough food, and for us to keep dinner cost as efficient as possible. If you do not notify Tereza, via email, that you will not attend a meeting, then you will still be charged for the standing reservation. Your cooperation is requested. Thanks.

Northbay Wine Country Seminar –

Solano-Napa registration revenue sharing. More details to come or contact Alma Guenther, EA, (707) 643-2226.

W-2C Online (From Social Security Administration)

You can prepare and file Forms W-2Cs (and Forms W-3C) electronically by visiting Social Security's Employer Reporting Instructions and Information web site at www.socialsecurity.gov/employer. Select "Electronically File Your W-2s" and log into "Business Services Online" (BSO). The BSO "Create Forms W-2c Online" option allows you to create "fill-in" versions of Forms W-2C and W-3C for filing with Social Security. It also allows you to print copies for your employees and for filing with state or local governments, or for maintaining your records. **This service is free!** For more information visit: www.socialsecurity.gov/employer/documents/TY07W2cOnline.pdf.

**Annual Planning Retreat
Solano-Napa Chapter-CSEA
May 17, 2008
Jack & Linda's Country Café**

2008-2009 Planning Retreat

This year we decided on the theme **“Teamwork.”** No one Board Member can do it all. Each Board Member and each Committee Chair needs to do their part. If one fails, the Board fails, and the Chapter fails. **Teamwork** has always been an important part of this Chapter, but this year we made it official.

Although we made goals, and most have been achieved, it was noted that we lacked periodic follow-ups on our goals. So the Board for '08-'09 will review our goals quarterly to ensure we make progress.

We reviewed the goals we made for the past year and discussed the areas we did well in and those areas we came up short. We need to pay more attention to welcoming guests and new members and to make sure all members are greeted when arriving at the meeting. We need to make sure all new members get a name tag. Although a letter and/or e-mail are sent out with the information, we decided that a follow-up is needed when a new member attends his/her first dinner meeting. Also, temporary name tags need to be available for guests and members who forget their name tags. After many years of heading the Membership Committee, Jerry Pusateri, **EA**, has decided to step down. He has agreed to assist the new Chairperson in getting up to speed. Janine Weber, **EA** has agreed to take on the position, for which we are all grateful. Thank you, Jerry, for your many years of service and support. And thank you, Janine, for accepting this important position and giving Jerry a much deserved break.

As of last November, our membership was up from 72 a year before to 77. That number may not agree with CSEA's final count due to the timing of the count. And Jerry pointed out that memberships normally drop upon renewal time, but then picks up as late renewals come in. But with NAEA's new policy of a \$20 fee for renewing late, we hope not to see that drop this year.

For the benefit our Napa members, we will continue the monthly lunch meetings and also continue to have our dinner meetings three times a year at the Napa Elks Lodge.

One of our goals last year was to develop speakers from within our Chapter. We have been very good about recruiting several speakers from within, some who were first time speakers. To help in developing some more, we will offer members an opportunity to speak for 10 minutes on any tax topic at a breakfast meeting. There will not be the normal requirements associated with a 1 hour CPE presentation.

Other goals for the coming year include updating and improving our Website and on-line registration for our dinner meetings, both which should be outsourced.

Thank you,

Kenneth B. Spingola, **EA**

For your, our, Chapter to be a success, it really needs your participation. So, sign up and get involved. Check out the following page. There is plenty to go around. Pick a Committee and make it yours!!!!

COMMITTEE INTERESTS QUESTIONNAIRE

In order for our Solano-Napa Chapter of C S E A to operate efficiently and achieve our goals for the coming year, volunteers are needed! Listed below are various interest areas for which your Chapter Officers will be seeking volunteers. Please check off the areas which interest you and hand this form to any Chapter Officer or Director.

Thank you for your participation!

Ken Spingola, **EA**, Chapter President

- | | |
|---|--|
| <input type="checkbox"/> Archivist | <input type="checkbox"/> S E E Class |
| <input type="checkbox"/> Audit | <input type="checkbox"/> Site Arrangements |
| <input type="checkbox"/> Budget & Finance | <input type="checkbox"/> Speaker Arrangements |
| <input type="checkbox"/> Badges | <input type="checkbox"/> Volunteer Coordinator |
| <input type="checkbox"/> Bylaws | <input type="checkbox"/> Yellow Pages |
| <input type="checkbox"/> Chapter Historian | <input type="checkbox"/> Awards |
| <input type="checkbox"/> Education & Seminars | <input type="checkbox"/> Technology |
| <input type="checkbox"/> Ethics | <input type="checkbox"/> Satellite Development |
| <input type="checkbox"/> Membership | <input type="checkbox"/> Membership Directory |
| <input type="checkbox"/> Newsletter | <input type="checkbox"/> Scholarships |
| <input type="checkbox"/> Nominating | <input type="checkbox"/> P I A |

Other Interests: _____

Your Name: _____

Phone: _____

Fax: _____

Solano-Napa Officers and Directors

President	Alma Guenther, EA 707 6432226 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@wavecable.com
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 marcia12ea@yahoo.com
	Matt Jones, EA 707 557-6838 mattstax@sbcglobal.net
	Gerald Pusateri, EA 707 426-4396 untaxit@pacbell.net
	Tereza Avalos, EA 707 678-4477 tereza@tabertax.com
	Donald Wulf, EA 707 252-0442 dwulf@calltpac.net
	Lillian Meyers, EA 707 935-1124 Lillian@meyersfinancial.com

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 marcia12ea@yahoo.com
BYLAWS Lea Garrity, EA 707 386-3390 leagarrity@wavecable.com	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) Peggy Elliott, EA 707 421-8088 peggye@aol.com		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

Improve Your Representation Skills

There's still time to register and attend C-STAR in Sacramento June 23-24.

C-STAR (California State Tax Agency Representation) is a vibrant two-day event that pro-vides improved representation skills for EAs. Level I offers basic info to improve understanding and competence in taxpayer representation on the State level. Level II presents actual case study presentations with Tax Agency personnel.

C-STAR attendees are presented with a unique opportunity to learn more about California Tax Agency perspectives from representatives from the BOE, EDD, and FTB. Register online at www.csea.org or call 800/777-2732. ◀

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Solano-Napa Chapter CSEA

c/o Matt Jones, EA

2437 Springs Rd.

Vallejo, CA 94591-5610

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2008 CALENDAR OF EVENTS

JUN

- 10 Solano-Napa Breakfast (2nd Tue.) 8:00 am
Jack & Linda's Country Café, Fairfield
Topic: **Out of Season Revenue – Staying in Business**
- 14 Solano-Napa Board Orientation, 9:00 am-1:00 pm, Jack & Linda's Country Café, Fairfield
- 19 Napa Satellite Group, Lunch Meeting, Napa Elks Club, 2840 Soscol Ave., Napa, 12:30 pm
- 23 C-STAR, Sacramento, CA. Check www.csea.org for more details.
- 24 Solano-Napa Dinner (4th Tue.) 6:30 pm
Installation of Officers 2008-2009
Topic: **What's Hot in International Tax Compliance for Individuals, Carlos Zepeda,**
Jack & Linda's Country Café, Fairfield

JUL

- 8 Solano-Napa Breakfast (2nd Tue.) 8:00 am
Jack & Linda's Country Café, Fairfield
Topic: **Tax Season: What went right? Did anything go right? What went wrong?**
- 17 Napa Satellite Group, Lunch Meeting, Napa Elks Club, 2840 Soscol Ave., Napa, 12:30 pm
- 22 Solano-Napa CSEA Board Meeting 4:00 pm
Solano-Napa Dinner (4th Tue.) 6:30 pm Topic:
Foreclosures, Ed Sutton, EA
Napa Elks Club, 2840 Soscol Ave., Napa

- 23 **C-STAR** Sacramento, Register online at www.csea.org or call 800-777-2732

AUG

- 6 CSEA Audio Tax: Fraud: IRS Check www.csea.org for more details.
- 12 Solano-Napa Breakfast (2nd Tue.) 8:00 am
Jack & Linda's Country Café, Fairfield
Topic: TBA
- 14 Napa Satellite Group, Lunch Meeting, Napa Elks Club, 2840 Soscol Ave., Napa, 12:30 pm
- 15 Solano-Napa Mini-Seminar, **Taxation Issues of Divorcing Clients**, Jack & Linda's Country Cafe
- 26 Solano-Napa CSEA Board Meeting 4:00 pm
Solano-Napa Dinner (4th Tue.) 6:30 pm Topic:
Ethics, Connie Ferrell, EA, CSEA President
Jack & Linda's Country Café, Fairfield

SEP

- 3 CSEA Audio Tax: Preparer Penalties-Ethics Check www.csea.org for more details.
- 9 Solano-Napa Breakfast (2nd Tue.) 8:00 am
Jack & Linda's Country Café, Fairfield
- 12 Solano-Napa Mini-Seminar, **Death, Dying and Taxes**, Jack & Linda's Country Cafe
- 18 Napa Satellite Group, Lunch Meeting, Napa Elks Club, 2840 Soscol Ave., Napa, 12:30 pm
- 23 Solano-Napa CSEA Board Meeting 4:00 pm
Solano-Napa Dinner (4th Tue.) 6:30 pm Topic:
TBA