



# SOLANO-NAPA NEWS

CALIFORNIA SOCIETY OF ENROLLED AGENTS

“WE SPEAK TAX” - the Tax Professionals



**Volume III, Number 25**

**July 2008**

At our Dinner Meeting this month, we will also have a presentation on **Foreclosures**. This very timely subject will be presented by Ed Sutton, EA.

So, don't miss out on insights into a currently every day occurrence for many taxpayers and some of our clients....Sadly, **foreclosures!**

Tuesday, July 22, 2008, 4:00 pm Chapter Board meets. **Fun** for all starts at 6:00 pm at the Elks Club, Napa, CA. **See you there!**

## President's Message

July 1<sup>st</sup> starts a new year for us. Reality is setting in. Alma, and Anne before her, set the stage for me. Now I have to continue their work, and hopefully start some new projects of my own. I feel like Thomas Jefferson following George Washington and John Adams. Well, maybe not exactly like Jefferson. You see, Jefferson was VP to Adams as I was VP to Alma. Jefferson and Adams were friends, as I feel Alma and I are also friends. But Jefferson did not share Adams' political views of how to best run the country, and I feel Alma and I do have the same views as to what is best for the Chapter. So much for the history lesson, now back to business.

As you all know by now, my theme for this year is **“Teamwork.”** I hope that this theme will result in two things happening. First, I hope to get more members active on committees and in helping out whenever a need comes up. I can't do it alone. Second, I hope to start a tradition of having a theme for each year. Sherri, start thinking of your theme.

We have some great events coming up. Our first meeting of the new fiscal year will be in Napa at the Elks Lodge. The topic will be **Foreclosures** with Ed Sutton, EA. Ed is always a favorite, and a personal favorite of mine (more on that later). You will not want to miss this meeting. (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. **Notice this month we are at the Napa Elks Club.**

### 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](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 \$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 page 1)

It is important that we all remember to respond to Tereza on time for our dinner meetings. If you are on the standing reservation list, you must let her know by the deadline if you can't attend **or you will be charged!**

Our mini seminar is set to go for August 15<sup>th</sup> (Taxation Issues of Divorcing Clients, Presented by Jerry Pusateri, **EA**), September 12<sup>th</sup> (Death, Dying and Taxes, Presented by Frank Acuña, Attorney), and October 17<sup>th</sup> (Partnership and S Corp Shareholder Basis, Alma Guenther, **EA**). Details are being mailed out. We need your support, so please plan to attend one or more of these seminars. These seminars, along with other educational workshops we sponsor, help us meet our financial goals and give us the resources to carry on. Read the newsletter for other events and try to attend whenever you can. But you should not be attending just to support us. If that is the case, we would all be better off if you just wrote us out a check for the profit we would make on your attendance. You would get off cheaper, and we would not have to do as much work. No, the real reason for you to attend is to get some benefit out of it. Updated knowledge as well as needed CPE for a low cost should be reason enough to attend. But if we are not offering you what you need, let us know. When planning these educational events, we try to meet your needs. But we need to know what they are, so let the Education Committee know what you want.

In Closing, I would like to thank all the members of Solano-Napa for encouraging me and entrusting me to lead our Chapter for the 2008-2009 Fiscal Year. Also, my special thanks to someone outside our Chapter, Ed Sutton. Ed may not know it, but he is directly responsible for me becoming an Enrolled Agent and was my mentor back in 1998 when I made a career move back into Accounting.

Ken Spingola, EA  
President



**More proof that Solano-Napa Chapter members have Fun! Our Lea Garrity, EA, whooping it up in the Big Apple!**

### Coming Attractions:

**Brass Tax** – Various dates in September-December. Solano-Napa registration revenue sharing. See [www.brasstax.com](http://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.

**Northbay Wine Country Seminar** – Solano-Napa registration revenue sharing. More details to come or contact Alma Guenther, **EA**, (707) 643-2226.

### **CPE**

In November, NAEA's Board of Directors changed the reporting time period from February 1 through January 31 to a calendar year, January 1 through December 31. This mimics the IRS reporting period, which will help NAEA members more effectively monitor their CPE and simplify the reporting process for our members. This year is the transition year to this new reporting period, so members are being asked to report now on their CPE acquisition from February 1, 2007 through December 31, 2007 (January 2007 was reported with the dues renewal last year). NAEA requires members to earn 30 hours per reporting year, but since this reporting period is one month shy of a year, the requirement is only 27 hours.

(See CPE, 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:**

Ken Spingola, EA  
(707) 553-2645  
e-mail: [kspingola@comcast.net](mailto:kspingola@comcast.net)

**1st Vice-President:**

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

**2nd Vice-President**  
*vacant*

**Secretary:**

Lea Garrity, EA  
(707) 386-3390  
e-mail: [leagarrity@wavecable.com](mailto:leagarrity@wavecable.com)

**Treasurer:**

Chris Raycraft, EA  
(707) 428-4741; Fax: ((707) 428-0256  
e-mail: [craycrafea@sbcglobal.net](mailto:craycrafea@sbcglobal.net)

**Directors:**

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

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

Lillian Meyers, EA  
(707) 935-1124; Fax (707) 935-7167  
e-mail: [Lillian@meyersfinancial.com](mailto:Lillian@meyersfinancial.com)

Phil Correia, EA  
707 426-0920  
e-mail: [pcorreia@sbcglobal.net](mailto:pcorreia@sbcglobal.net)

Janine Weber, EA  
(707) 421-8391  
email: [janineweber@sbcglobal.net](mailto:janineweber@sbcglobal.net)

Don Wulf, EA  
(707) 252-0442; Fax (707) 224-3028  
Email: [dwulf@calltpac.net](mailto:dwulf@calltpac.net)

**CSEA Director**

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

**IPP**

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

**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](mailto: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 \$17. 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.

**Ken Spingola, EA, Chapter President**

Ph. 707-553-2645 e-mail: [kspingola@comcast.net](mailto:kspingola@comcast.net)

**Janine Weber, EA, Membership Chair**

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

Respectfully,

**Ken Spingola, EA**  
President, Solano-Napa CSEA

**Go to CSEAs website ([www.csea.org](http://www.csea.org))**

**You will find the membership applications at that site.**

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

(CPE, from page 2)

A number of members have questions regarding the CPE change, or had planned to use CPE earned in January to meet the requirement. Be assured that NAEA will work with you during this transition year, by either allowing you to earn the missing CPE for 2007 in 2008 in addition to the normal 30 hour requirement, or by considering a [CPE waiver](#), which erases the requirement for 2007. Members who report less than the requirement will be put on automatic extension. Here's the form for the CPE waiver, which is normally used when members have catastrophic health or life situations (it's a one-time waiver).

NAEA's Board of Directors also added the stipulation for members to earn 2 hours of Ethics as part of NAEA's requirements. To qualify as CPE for NAEA, CPE must be:

CPE as defined by IRS guidance. To qualify as IRS continuing education credit, a course of learning must: (i) Be a qualifying program designed to enhance professional knowledge in Federal taxation or Federal tax related matters, i.e., comprised of current subject matter in Federal taxation or Federal tax related matters, including accounting, tax preparation software and taxation or ethics; and (ii) Be conducted by a qualifying sponsor. More information on IRS qualified CPE may be found online at [www.irs.gov](http://www.irs.gov).

CPE in the areas of state and local taxation or practice management sponsored by affiliates or affiliate chapters. Members may report up to 6 hours per calendar year towards meeting their NAEA requirement.

With all of the changes, we can clearly assert that if members meet NAEA's CPE requirements, they will also meet IRS requirements. If you have any questions regarding CPE, please email [membership@naea.org](mailto:membership@naea.org).

## [32nd CSEA Annual Meeting](#)

### **Awards**

The following Society Awards were issued in recognition of outstanding achievement in 2007-2008.

**Booster of the Year:** Merlyn Hernandez, Esq.  
(Los Angeles Chapter)

## [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](mailto: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.

**Chapter of the Year:** Mission Society of Enrolled Agents

**EA of the Year Award:** Kathleen Larsen, EA  
(Los Angeles Chapter)

**Distinguished Service Award:** Connie Lorz,  
EA (Big Valley Chapter)

**Thomas P. Hess Award:** Ed Sutton, EA  
(Golden Gate Chapter)

**President's Awards:** Congressman Wally Herger and Gina Rodriguez, EA

**Chapter Membership Award:** Solano-Napa Chapter

***This is the 3<sup>rd</sup> consecutive year that our Chapter has won the Chapter Membership Award. A grEAt accomplishment. Good Job!!! Let's go for a 4<sup>th</sup>!!!***

## You Can Get Blank Federal Tax Deposit Coupons!

Ever had a client starting payroll and needing to make payroll deposits, but the IRS only sent one deposit coupon (Form 8109-B). So you call the IRS and they tell you the employer will be sent a booklet of deposit coupons which he will receive in 6-8 weeks. But what about the deposits you need to make in the meantime? The response is generally, "I'm sorry, but you'll have to wait for the booklet." How frustrating! Especially when trying to get the client to do everything correctly from the beginning!

But there are two ways to get blank coupons. One is to contact the local IRS Taxpayer Assistance Center (TAC) which can provide either four or eight Forms 8109-B with the taxpayer's name and EIN preprinted on the forms. TAC locations are listed on the IRS website under *Contact My Local Office*.

The other option is to request up to 25 blank Forms 8109-B by writing on company letterhead to the IRS National Distribution Center at: IRS, National Distribution Center, PO Box 8901, Bloomington IL 61702-8901.

The blank coupons should only be used when absolutely necessary, such as when an employer has not received its re-supply of preprinted coupons or when the employer is a new entity and has not yet received its initial supply of coupons.

From NAEA, E@lert:

### LEGISLATIVE NEWS

#### **The AMT Report: Still Not Happening**

The Senate could barely muster a yawn in response to the House's 233–189 passage of a paid-for [AMT patch](#) this week. That's because the chances of enough Republican senators voting with Democrats to bring up the bill are approximately 0%. With history as our guide, we can safely assume that Congress will pass an AMT patch this year without revenue offsets. The unknown factor is the timing. Given the amount of floor time spent on the debate last year, and given the administrative difficulties IRS faced this year, an optimist believes Congress will send a bill to the president by August. A more cautious optimist would expect the bill to pass by October. A cynic—often a reliable predictor—could see passage slipping beyond the November elections.

### IRS NEWS

#### **IRS Announces Midyear Increase in Mileage rates**

IRS this week [announced](#) an increase in the optional standard mileage rates for the period from July 1, 2008 through December 31, 2008. The rate for business miles will increase from the current 50.5 cents per mile to 58.5 cents per mile, while the rate for medical/moving miles will move from 19 cents per mile to 27 cents per mile. The rate for charitable miles remains unchanged at 14 cents per mile

#### **NAEA and NAEA-EF Calls to Convention—Second Notice**

In accordance with Article VI, Section 6.02 of the bylaws, NAEA announces the Call to Convention for the 36th Annual Meeting which will be held on August 13, 2008 from 8:30 a.m. to 10:30 a.m. following NTPI® in Baltimore, MD. This is the annual governance meeting of the association. All members are invited to attend and share your views with the NAEA Board of Directors. For the meeting agenda, [click here](#). The NAEA Annual Meeting will be followed by the NAEA Board of Directors Meeting. The NAEA-EF Annual Meeting will be held at the conclusion of the NAEA Board Meeting. For the agenda for the NAEA-EF annual meeting [click here](#).

#### **Everything You Ever Wanted To Know About NTPI®, And Then Some**

If the [National Tax Practice Institute® \(NTPI\)](#) is part of your summer plans—and it is for every enrolled agent who wants to maintain their educational edge—you can find out about registration, reservations, class content, and deadlines at the NAEA website. Select the Education tab at the top of the home page, and a drop-down menu appears with NTPI information only a click away.

## 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 (now called Exam) | <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

<b>President</b>	<b>Ken Spingola, EA</b> 707 553-2645 <a href="mailto:kspingola@comcast.net">kspingola@comcast.net</a>
<b>1st Vice President</b>	<b>Sherri Scarrott, EA</b> 707 426-9472 <a href="mailto:eataxldy@pacbell.net">eataxldy@pacbell.net</a>
<b>2<sup>nd</sup> Vice President</b>	<b>Vacant</b>
<b>Secretary</b>	<b>Lea Garrity, EA</b> 707 386-3390 <a href="mailto:leagarrity@wavecable.com">leagarrity@wavecable.com</a>
<b>Treasurer</b>	<b>Chris Raycraft, EA</b> 707 428-4741 <a href="mailto:craycraftea@sbcglobal.net">craycraftea@sbcglobal.net</a>
<b>CSEA Director</b>	<b>Sherri Scarrott, EA</b> 707 426-4396 <a href="mailto:eataxldy@pacbell.net">eataxldy@pacbell.net</a>
<b>Immediate Past President</b>	<b>Alma Guenther, EA</b> 707 6432226 <a href="mailto:almaea@pacbell.net">almaea@pacbell.net</a>

<b>Directors</b>	<b>Marcia Gillespie, EA</b> 707 251-5520 <a href="mailto:marcial2ea@yahoo.com">marcial2ea@yahoo.com</a>
	<b>Phil Correia, EA</b> 707 426-0920 <a href="mailto:pcorreia@sbcglobal.net">pcorreia@sbcglobal.net</a>
	<b>Tereza Avalos, EA</b> 707 678-4477 <a href="mailto:tereza@tabertax.com">tereza@tabertax.com</a>
	<b>Donald Wulf, EA</b> 707 252-0442 <a href="mailto:dwulf@calltpac.net">dwulf@calltpac.net</a>
	<b>Lillian Meyers, EA</b> 707 935-1124 <a href="mailto:Lillian@meyersfinancial.com">Lillian@meyersfinancial.com</a>
	<b>Janine Weber, EA</b> (707) 421-8391 <a href="mailto:janineweber@sbcglobal.net">janineweber@sbcglobal.net</a>

## Chapter Committee Chairs

<b>Exam</b> Phil Correia, EA 707 426-0920 <a href="mailto:pcorreia@sbcglobal.net">pcorreia@sbcglobal.net</a>	<b>DINNER/SITE</b> Sherri Scarrott, EA 707 426-9472 <a href="mailto:eataxldy@pacbell.net">eataxldy@pacbell.net</a>	<b>NOMINATING</b> Peggy Elliott, EA 707 421-8088 <a href="mailto:peggye@aol.com">peggye@aol.com</a>	<b>PUBLIC AWARENESS</b> Marcia Gillespie, EA 707 251-5520 <a href="mailto:marcial2ea@yahoo.com">marcial2ea@yahoo.com</a>
<b>BYLAWS</b> Lea Garrity, EA 707 386-3390 <a href="mailto:leagarrity@wavecable.com">leagarrity@wavecable.com</a>	<b>BREAKFAST FACILITATOR</b> Jerry Pusateri, EA 707 643-2226 <a href="mailto:almaea@pacbell.net">almaea@pacbell.net</a>	<b>MEMBERSHIP</b> Janine Weber, EA 707 421-8391 JanineWeber@sbcglobal.net	<b>RESERVATIONS</b> Tereza Avalos, EA 707 678-1144 <a href="mailto:tereza@tabertax.com">tereza@tabertax.com</a>
<b>Preservation of Practice due to Medical Emergency or Death (PPMED)</b> Peggy Elliott, EA 707 421-8088 <a href="mailto:peggye@aol.com">peggye@aol.com</a>		<b>FINANCE &amp; BUDGET</b> Doug Ellis, EA 707 448-1407 <a href="mailto:dellisea@pacbell.net">dellisea@pacbell.net</a>	<b>NEWSLETTER</b> Ken Spingola, EA (707) 553-2645 <a href="mailto:kspingola@comcast.net">kspingola@comcast.net</a>

***HEArd It Through The Grapevine***  
(From CSEA July 2008, BEAcon)  
**FTB Issues Same-Sex Marriage Guidelines**  
Effective 5:00 p.m. on June 16, same-sex couples can legally marry in the state of California. Per the FTB, for purposes of the Revenue and Taxation Code (RTC) and those provisions of the Internal Revenue Code that are applicable for California income tax purposes, the term "spouse" now includes every individual married to another individual in a legal relationship recognized as a marriage under California law, including individuals married to another individual of the same sex. For more information, download [http://ftb.ca.gov/law/notices/2008/2008\\_5.pdf](http://ftb.ca.gov/law/notices/2008/2008_5.pdf)

Newsletter Editor: Ken Spingola, EA  
Phone: (707) 553-2645  
Address: 787 La Canyada Dr, Vallejo, CA 94591-8260  
E-mail: [kspingola@comcast.net](mailto:kspingola@comcast.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](mailto:almaea@pacbell.net)

**Solano-Napa Chapter CSEA**  
c/o Ken Spingola, EA  
787 La Canyada Dr  
Vallejo, CA 94591-8260

**First Class Mail**

Return Service Requested



## **2008 CALENDAR OF EVENTS**

### **JUL**

- 8 Solano-Napa Breakfast (2<sup>nd</sup> Tue.) 8:00 am  
Jack & Linda's Country Café, Fairfield  
Topic: **Out of Season Revenue-Staying in Business**
- 17 Napa Satellite Group, Lunch Meeting, Napa Elk Club, 2840 Soscol Ave., Napa, 12:30 pm
- 22 Solano-Napa CSEA Board Meeting 4:00 pm  
Solano-Napa Dinner (4<sup>th</sup> Tue.) 6:30 pm Topic: **Foreclosures**, Ed Sutton, EA  
Napa Elk Club, 2840 Soscol Ave., Napa

### **AUG**

- 6 CSEA Audio Tax: Fraud: IRS Check  
[www.csea.org](http://www.csea.org) for more details.
- 12 Solano-Napa Breakfast (2<sup>nd</sup> Tue.) 8:00 am  
Jack & Linda's Country Café, Fairfield
- 15 Solano-Napa Mini-Seminar, **Taxation Issues of Divorcing Clients**, Jack & Linda's Country Cafe
- 21 Napa Satellite Group, Lunch Meeting, Napa Elk Club, 2840 Soscol Ave., Napa, 12:30 pm
- 26 Solano-Napa CSEA Board Meeting 4:00 pm  
Solano-Napa Dinner (4<sup>th</sup> Tue.) 6:30 pm Topic: **Passive Activities & At Risk Rules**, Connie Ferrell, EA, CSEA President, Jack & Linda's

### **SEP**

- 3 CSEA Audio Tax: Preparer Penalties-Ethics  
Check [www.csea.org](http://www.csea.org) for more details.
- 9 Solano-Napa Breakfast (2<sup>nd</sup> 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 Elk Club, 2840 Soscol Ave., Napa, 12:30 pm
- 23 Solano-Napa CSEA Board Meeting 4:00 pm  
Solano-Napa Dinner (4<sup>th</sup> Tue.) 6:30 pm Topic: **How to Prove Vehicle Expenses When Your Client Doesn't Have a Mileage Log**, Jerry Pusateri, EA  
Jack & Linda's Country Café, Fairfield

### **OCT**

- 14 Solano-Napa Breakfast (2<sup>nd</sup> Tue.) 8:00 am  
Jack & Linda's Country Café, Fairfield
- 16 Napa Satellite Group, Lunch Meeting, Napa Elk Club, 2840 Soscol Ave., Napa, 12:30 pm
- 17 Solano-Napa Mini-Seminar, **Partnership & S-Corp Shareholder Basis**, Jack & Linda's Country Café
- 28 Solano-Napa CSEA Board Meeting 4:00 pm  
Solano-Napa Dinner (4<sup>th</sup> Tue.) 6:30 pm Topic: **Ethics**, Norman Golden, EA, Jack & Linda's

## **Solano Napa Loan from CSEA**

Many of you may not be aware that CSEA loaned us \$6000 to help cover our costs of starting and running a chapter. That loan now has to be repaid via quarterly payments over the next five years. It is our intention to use the profits from IRS Townhall, Brass Tax and Wine Country Tax Seminar to cover these quarterly payments.

All of these events are ones that we do not have any actual expenses, only a share of net profit (IRS Townhall) or a referral fee for members attending. Brass Tax Seminars give us a \$25 fee for each attendee who signs up with us to attend one of their fall seminars (Tool Box or Update). North Bay Chapter has offered us a referral fee for our members and associates who attend Wine Country Seminar in October 2008.

New this year, the IRS Townhall we will be associated with is the one to be held in Sacramento and volunteers from Sacramento Valley, Big Valley and Solano Napa Chapters will be handling the behind the scenes work. The content and speakers will be the same as the Bay Area IRS Townhall. There is also going to be a third Northern California townhall in Fresno. It is hoped that having it in our own back yard will generate more attendance from the three chapters.

Wine Country Seminar is held in North Bay Chapter and is two days of relevant tax topics and includes vendors similar to those at Super Seminar. What a great way to get education locally and get your tax season supplies and software.

I am extending an invitation to all members and friends of Solano Napa Chapter to take advantage of the education we provide: our dinner meetings, Mini Seminars and the education events that help support us, IRS Townhall-Sacramento, Brass Tax Tool Box/Update and North Bay's Wine Country Seminar.

Keep these events in mind when signing up for education. NAEA has changed the period our cpe is earned and thus we need to get all our education completed by year end, not January as in past years. Get your education and help out your chapter too.

Alma Guenther, EA  
Immediate Past President

Solano-Napa Chapter CSEA  
Alma Guenther, EA  
715 Tennessee Street  
Vallejo, CA 94590

## Registration Form

Name: \_\_\_\_\_

Add \_\_\_\_\_  
\_\_\_\_\_

Tel: \_\_\_\_\_

Fax: \_\_\_\_\_

Email \_\_\_\_\_

EA/CTEC # \_\_\_\_\_

Circle session(s) of choice

**A**                      **B**                      **C**

Credit Card:              MC      Visa      Amex

Card # \_\_\_\_\_

Exp Date \_\_\_\_\_

Signature \_\_\_\_\_

Name on Card \_\_\_\_\_

***Early Bird Prices***  
***Deadline: Friday prior to event***

Circle number of Sessions  
1                      2                      3  
\$90                      \$155                      \$215

After deadline price will be \$99 per session

### Send Registration to:

Alma Guenther, EA  
Fax: (707) 643-2222  
715 Tennessee Street  
Vallejo, CA 94590  
almaea@pacbell.net

# SOLANO-NAPA CHAPTER CSEA

## Taxation Issues of Divorcing Clients

Presented by Jerry Pusateri, EA

**August 15, 2008, 9:00 am to 1:00 pm (A)**

If you have clients who are recently divorced or are in the process of divorce, they pose unique tax problems and challenges that will need quick solutions during an ever busy tax season. This session will cover the following issues relating to these unique clients:

- Privacy, Ethics and Conflict of Interest
- Filing Status and Exemptions
- Property Transfers and Divisions
- Alimony, Spousal Support and Child Support
- Tax Withholding and Estimated Tax

\*\*\*\*\*

## Partnership and S Corp Shareholder Basis

Presented by Alma Guenther, EA

**October 17, 2008, 9:00 am to 1:00 pm (C)**

Basis is very important. The basis of a partner or shareholder determines what losses can be taken and what losses have to be suspended and carried forward to future years. It determines whether withdrawals and distributions are taxable or not. It determines the tax liabilities at time of liquidation and dissolution of the entity. Not taking into account your client's basis can drastically change the tax due on the client's personal return.

\*\*\*\*\*

## Death, Dying and Taxes - An Overview of the Legal, Financial and Tax Implications of Growing Older

Presented by Frank Acuña, Attorney

**September 12, 2008, 9:00 am to 1:00 pm (B)**

- Trust Administration After Death: A-B Splits, 706 Overview, Trust Income Reporting and Fiduciary Issues
- Elder Financial Abuse and Ethical Traps for Tax Professionals
- Medicare/MediCal and Tax/Financial Planning for Eligibility
- Home Economics: Mortgages, Sales, Equity Participation and Real Property Tax Issues

### Early Bird Registration Fee:

**\$90 for One Session,  
\$155 for Two,  
\$215 for Three**

Includes Continental Breakfast

All seminars at

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

Registration Form on Back

For more information contact:

Anne Arms - 707-745-1040

[ArmsPnA@aol.com](mailto:ArmsPnA@aol.com)



# 20<sup>TH</sup> ANNUAL WINE COUNTRY TAX SEMINAR SPEAKERS

**Karen Brosi, EA, CFP**, specializes in advising clients in tax and family wealth planning, complex individual tax matters and securities transactions. She is a past-president of the Golden Gate Chapter and has served as an Officer, Director and Committee Chair of the California Society of Enrolled Agents. Karen's speaking engagements have included CSEA Super Seminars, other tax professional organizations and Spidell.

**Gary McBride, JD, CPA**, is a professor in the graduate tax program at California State University, East Bay, where his courses include taxation of individuals and business entities as well as international business transactions. As a principal of Froshman & Billings Accountancy Corporation, a Silicon Valley CPA firm, he serves both as attorney and CPA. Gary regularly speaks for the California CPA Education Foundation, and a variety of professional groups.

**Bonnie DeSimone, EA**, has been teaching Federal taxation on a national lecture circuit for over 15 years. Bonnie is the owner of a large tax practice in Santa Barbara County. Her seminars are peppered with real-life experiences that bring a practical approach to the application of tax laws. Formerly Bonnie was an instructor in the Univ. of California Santa Barbara extension program and for over 14 years she was an instructor in the IRS Volunteer Income Tax Assistance program.

**Thomas C Daley, JD, CPA**, has worked in public accounting for over 25 years. He started with Ernst Young and Peat Marwick and is now a partner in Bowers, Narasky, Daley, LLP, located in Moraga. Thomas has taught income taxation at California State University, East Bay and in the graduate tax program at Golden Gate University in San Francisco and has been a frequent speaker at tax conferences and seminars.

**Beverly Brautigam, CPA, MBA in Taxation** and **Hal Bartholomew, JD** are presently jointly. After she sold her tax preparation practice Beverly now concentrates on divorce taxation and investment advice. She has published articles in professional magazines that emphasize the talents tax practitioners have and can use to assist clients in structuring their divorce settlements. Beverly has taught at Golden Gate University as well as spoken to professional groups of lawyers and accountants.

Hal is an experienced divorce mediator and collaborative attorney and a frequent lecturer on appropriate dispute resolution. Formerly a partner for 15 years with Desmond, Miller, Desmond & Bartholomew, he co-founded his present firm in 1989. Together Beverly and Hal have co-authored "Tax Consequences of Divorce" for the California CPA Society annually for several years.

## ACCOMMODATIONS

**Flamingo Conference Resort & Spa**  
2777 Fourth Street  
Santa Rosa, CA 95405  
Phone (707) 545-8530 or (800) 848-8300  
[www.flamingoresort.com](http://www.flamingoresort.com)

*A Santa Rosa historic landmark with the classic charm of the 1950s resort hotels yet offering the contemporary amenities important to today's guests. The hotel is the perfect location for exploring Northern California's premier Wine Country in Sonoma and Napa. The Flamingo is located just minutes from Hwy 12 & Hwy 101 and 1 hr from the Golden Gate Bridge.*

**Special Room rate\***: \$119 (Deluxe Rm) \$139 (Executive King Rm) and \$239 (Suite) 2 nights minimum Single/Double Occupancy  
Reservation must be made by **September 22, 2008**. If wish to arrive early or extend stay, special rate will be extended if possible.

\*Be sure to ask for the **CSEA** block reservation.

## SEMINAR FEE SCHEDULE / CONTINUING EDUCATION CREDIT

	Registration	
	Postmarked/ faxed by 10/01/08	Postmarked/ faxed after 10/01/08
Vintage 2008 – 2-day Seminar		
NAEA/CSEA Members, Associates, and Affiliates	\$350	\$385
Non-Member	\$390	\$425
Any One Day Wine Country Member or Non-Member	\$190	\$220
Vern Hoven Update Seminar When paid together with Vintage 2008 Seminar Registration Member & Non-members	\$179	\$179
<b>Early Bird Discount for 2-day Seminar if Registered by 09/01/08</b>	(\$30)	(\$30)



### Continuing Education Credit

**EAs:** The Wine Country Tax Seminar qualifies for 16 hours of Continuing Professional Education (CPE) credit for persons regulated by the Internal Revenue Service. The California Society of Enrolled Agents (CSEA) and its chapters have been recognized as a qualified sponsor of continuing education by the Director of Practice to meet the requirements of 31 Code of Federal Regulations, section 10.6(g), covering maintenance of attendance records, retention of program outlines, qualifications of instructors and length of class hours.

**CPAs:** CSEA is registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State Boards have final authority on the acceptance of individual courses.

**CA Tax Preparers:** The California Tax Education Council (CTEC) has approved CSEA as a curriculum provider. Successful completion of this program (12 hours of Federal, 4 hours of California CPE) may be reported to fulfill the continuing education requirements of the California Business and Professional Code Sec. 22250-22259.

**Refund Policy:** Request for registration refund must be postmarked by October 16, 2008. Refunds are subject to a service charge of \$75.

For Additional Information please contact: Michelle Whipple, EA  
Phone: (415) 459-6966; Fax: (415) 459-7980  
e-mail: [michelle@whipplecpa.com](mailto:michelle@whipplecpa.com)