The Bulletin

East Bay Association of Enrolled Agents

To Enhance and Protect the Professional, Economic, and Educational Interests of all Enrolled Agents

December 2008

NEXT MEETING Wed, December 17, 2008

Place: **DUBLIN Radisson Hotel**
(go to http://www.radissondestinationguide.com/locationMap.process/OID_EB39EA2D/?hotelCode=CADUBLIN)

4:30 Board Meeting

6:15 Networking

6:45 Dinner Buffet

7:15 Program: **"Practice Potential"**
Cost: $35.00 with reservation by Friday December 12
$45.00 with reservation after deadline

Sign up online at:
https://www.123signup.com/calendar?Org=ebaea
(please print out your confirmation to ensure that you clicked all the right buttons to register) Questions: email ebaea@ebaea.org (preferred) or call 800-617-1040.

December Topic: "Practice Potential"

Speaker: Duncan Sandiland, EA, CFP®, CLU, etc

By Cherry Comstock, EA, Program Chair

Every April 16, we breathe a huge sigh of relief and start to list all the things we'll "do better next year". Isn't it sad how many of those items keep reappearing on that list, year after year after year? Do you keep promising yourself you'll fix your systems, or deal with that obnoxious client, or you'll upgrade that equipment, but something always comes up that needs to be dealt with, and so you do that instead? Me, too! Argh!

Duncan Sandiland, EA, CFP®, CLU, etc, is an NTPI Fellow, past CSEA Director, and has spent ten years on the EBAEA Board, including a term as President. More relevantly, he has been dealing with these same practice management issues for almost 20 years. Three years ago, he finally got off his backside and did something about it. Along the way, he did a lot of research into systems design, behavioral analysis, and lots of other fancy words that all boil down to "trying to figure out why the system is broken before trying to fix it." The results were rather surprising.

This presentation will include a number of "best practices" and tips/techniques you can quickly and easily put into effect right now for good results this tax season. More importantly, you will also find a framework for painlessly evaluating your practice/career to determine whether you should be making any changes of other kinds. If you ignore the framework analysis, the tips and techniques should help you to realize a 10% or more increase in efficiency and/or profitability for the coming tax season. If you are willing to take an honest look at your situation, this hour could well be the most important one of your career. Mark your calendar and sign up today!

PRESIDENT'S MESSAGE

by Peggy Hall, EA

Holiday season, pretty trees, music, lights, family, friends, food…I have so much to be thankful for. I hope you do too.

TaxTalk was a great success. Bonnie, Dianne, Patty, Thomas, Ravi, Joanne and many other volunteers pulled together to produce an exceptional seminar, with practical information that will add value to our tax and representation practices. After the seminar we read the evaluations in order to jump start out planning for next year's Tax Talk. So now is the time to give us any additional feedback.

When I first joined EBAEA I was overwhelmed with the support I received. What especially impressed me was the spirit of cooperation in the Chapter. There is enough business for all of us so we do not need to be in competition. We are unified as a chapter to represent taxpayers. So in that spirit I ask you to share your "best practices, " at breakfast and dinner meetings, and email groups. Especially I would like you to send content to Duncan for the bulletin. If you have found a good web-site, article, technology, or have a good system in your office share it with the chapter. We build on each other's ideas. Duncan said we cannot overwhelm him, the more the better.

We are starting up our Mentoring group. If you are willing to "mentor" another member, or if you would like to be "mentored," call Patty Pringle, EA, 510-912-1682. I was a mentor and it was very rewarding and I have a friend and colleague for life. All you have to do is be available to each other for questions, support, golf, bowling etc. You can make it whatever you want.

Back to the holidays. We have two opportunities to pull together as a chapter to give. **Toys for Tots**. Again this year we are supporting the **Toys for Tots** Christmas program. Please bring an unwrapped child's toy to the December dinner meeting. Any questions call Joanne Anderson at 925-938-9086. The second is a volunteer opportunity that we can do as EBAEA. If you have two hours to do a fun and rewarding (holiday related) volunteer job on December 11th, 12th, 15th, or 16th please contact me at peggy@halloftaxes.com or 925-388-1040 for details.

Have a great holiday season.

ASK THE ATTORNEY

(Attorney Frank Acuña answers questions frequently asked by our clients (and us). These are general answers and are NOT legal advice. For clarification or other questions, contact Frank at (925) 906-1880 or at ohc@aclawnet.com)

My parent just died and I am the named executor or trustee. What do I need to do?

A trustee or executor of an estate must carry out the deceased's wishes. They may also be sued, if they do not administer an estate correctly.

If you are called on to administer an estate, your attorney should set an initial consultation to review all of your duties with you, then assist you with all of the steps necessary to administer the estate and to protect you from legal action by tax authorities, creditors, or disgruntled heirs.

My attorney charges me every time (s)he says "Hello!" on the street or picks up the telephone. What should I do?

Change attorneys. While attorneys do sell their time and expertise (and should be paid for what they sell), they should not be taxicabs. When you become our estate planning client, we do not charge for most e-mail questions from our clients. Most questions can be answered simply and quickly and e-mail takes much less time than playing "telephone tag." However, if you ask a question that will require significant time to research and answer, or will require billable activity on our part, we will let you know before we start working.

PIA PUBLIC RELATIONS SURVEY

By Don Wayne, 2nd Vice President

One of our chapter goals is "To enhance the visibility and recognition of Enrolled Agents as the preferred tax professionals and to provide effective communication between the general public and EBAEA Members". The PIA Public Relations Survey is a step in that direction. Thanks to our EBEA members, the PIA Public Relations Survey was a great success. 118 of our members responded, which represents over 30% of our membership. Electronic responses accounted for 75% of the replies. The rest of the responses were received by mail, and from members who attended Tax Talk.

Thanks to Cherry Comstock EA, EBAEA subscribed to SurveyMonkey.com, an online survey service. Cherry used the board-approved survey questions to design the electronic survey, and coordinated the delivery of the survey to our members. The Bulletin email list was used to deliver the survey electronically. The Chapter Office mailed the paper survey version to members who are not in the Bulletin email list.

Trezek Public Relations will review the survey findings and develop a public relations campaign plan that is scheduled for BOD review and discussion of next steps at the December 17, 2008 board meeting. Lonnie Gary EA, Peggy Hall EA, and Don Wayne EA will review initial drafts of the plan. Final drafts of the plan will be sent to board members and past presidents for their input prior to the December 17, 2008 meeting.

MENTORING – WHAT'S THAT ABOUT?

by Patty Pringle, EA

Our chapter is currently seeking members to volunteer for its mentoring program. Mentoring provides seasoned professionals the opportunity to leave their mark on the profession by passing along knowledge and experience to the newcomer. Some new EAs will "go it alone" in the trenches, others who are more fortunate will have the advantage of a mentor.

A mentor provides the new EA with support, feedback, problem-solving guidance, direction and a network of colleagues who share resources, insights, and expertise. This circle of support is a lifeline to a new EA who may otherwise find themselves, "tossed in the tumultuous waters of uncertainty." Everybody could agree that mentoring is an important component of professional support. Also, "If you really want to learn a subject, teach it to someone else" – most mentors have found that mentoring provides them with the chance to see old habits and procedures through the eyes of a new EA, and that often results in improvements for both!

If you would like more information about volunteering as a mentor and assisting in the development and growth of a new EA, please contact Patty Pringle EA at 510-912-1682 or email pchips1234@sbcglobal.net. Successful mentoring benefits us all.

IRS CORRESPONDENCE EXAMS

by Philip Fiegler, EA

As we approach tax season, it is a good idea to be aware of trends and operations concerning correspondence audits. CP 2000s have increased tremendously. It seems that IRS gets certain ideas on something, not always correct, and sends mass CP 2000s on the issue. Be sure to respond timely. In the last year I have had more weird activity from IRS regarding whether stuff was received or when it was received than ever before. It may be prudent to send all correspondence of importance to IRS via Certified Mail, Return Receipt Requested.

In our own district, IRS is leaning heavily toward calling on the phone as the initial contact with the TP for both office and field work. I have an info sheet *(attached-ed.)* I tend to send out with the January package every couple years regarding rights before IRS and to advise clients not to speak with them.

Be aware that correspondence exams have gone from about 380,000 in 2000 to about 1.1 million in 2007.

Correspondence audits which are not CP2000s are increasing heavily, especially on Sch A, mortgage interest and unreimbursed employee expenses. They do also audit some lighter weight Sch C and E stuff. IRS is devoting a lot of push to this. I hear they are planning to reduce office audits in favor of these. I think IRS either wants to save on staffing/employee benefits, or, alternatively, they plan to keep about the same amount of office audits and use this way to increase exam activity. The examiners AND their managers are not that knowledgeable, less so than an office auditor (BTW, office auditors are now called Tax Compliance Officers or TCOs).

There are two important things to be aware of in these exams. First, IRS has figured out that there is a "sweet spot" between around $500 and $1,800 or so, and that many people, when receiving a letter, will just pay it. TPs realize that if they hire quality representation for this, they might end up paying us something similar, and by paying IRS, they have less hassle. The second, and more insidious item, is that they have now developed a “quick trigger” correspondence audit. The initial letter to the TP goes out with the audit already completed and includes an audit report! Without even asking us to prove or clarify anything! These cases also have a specific computerized timeline. They start moving toward generation of a 90-day letter after about 30-45 days from the date on the letter, and once it gets to that place, it becomes harder to reverse the trend. It is imperative to reply to these rapidly, and **always** use Certified Mail, Return Receipt Requested. Do not forget that an audit report is a 30-day letter, and if it is the first thing you are receiving, you are on the clock.

We hope that it does not happen, but issuance of these fast 90-day letters can cause taxpayers to be forced to file a protective tax court petition to ensure that their rights are no compromised. Please be aware, that IRS does not have a statutory requirement to continue discussing the case after issuance of a 90-day letter, even though they are generally cooperative about it. Be careful as to how you advise taxpayers in these situations.

BREAKFAST MEETINGS – WHY BOTHER?

by Ken Seamann, EA

The Brentwood (East County) Area EA Group meets at the Brentwood Café, 8500 Brentwood Blvd, Brentwood, every Friday morning at 8am for breakfast. The Brentwood Café is an old-style country café that has been a Brentwood landmark for many, many years.

I have been attending these meetings for about 17 years and was invited to participate by EAs that had been attending before me, many of whom still participate. The food is good and inexpensive, and the staff is happy to see us every Friday – they keep an area in a back room reserved for us every week.

Attendance at these meetings may vary from 1 or 2 to 10 or more. While this is an EA group, we have a couple of CPAs in regular attendance. A longtime CPA and tax instructor, Phil Storrer, is often in another breakfast meeting there and pipes in every so often.

This is all very informal. We normally don’t have a set agenda, but keep an open format, where anyone is welcome to raise a question or present a scenario, and everyone else throws in their input. We may throw a topic out via email prior to the meeting, so that everyone comes prepared. These are often quite heated debates that everyone benefits from. It is not unusual for other customers to ask a question if they are so inclined or interested in the subject. (I guess I would have to say that this most resembles the Old General Store discussions around the potbellied stove. Does that date me?)

Topics for discussion can be from a wide range of subjects: taxpayer situations, pending tax legislation, interpretation of rulings, audits, practice management, deadlines, how-to’s, the weather, local politics & events, & Highway 4 Bypass construction & EBart.

An offshoot of this is that we are quite willing to call and ask each other for help, without having to resort to a costly outside service. Whereas we may not have individually encountered a particular situation, quite often someone in the group has. We quite freely ask for and accept feedback from each other. We have a lively exchange of information via email many times a day. This effectively gives us a “Big Office” comfort and feel when we need it.

We have made this exchange available to other EAs on a limited basis. All we ask is that you come and attend a breakfast meeting with us first, then we’ll enter you on the recipient list if you wish. Be forewarned that it can become quite consuming!!! While this may be unique and not work for everyone, I urge each area to reactivate your breakfast meeting. It is quite rewarding. Contact me at 925-634-8297 for further information.

BULLETIN ADVERTISING POLICY

by Duncan Sandiland, Bulletin Editor

To encourage more Members to use the Bulletin to fill their needs, we present the Bulletin advertising policy:

1) All Bulletin notices are run for a maximum of three months. If you wish to run a notice for a longer period, you must resubmit it.

2) Maximum notice size is 1.5 column inches. This equals a space one and one-half inches high by one column (3.5 inches) wide. The standard Bulletin font is Times New Roman 11 point.

3) The Bulletin Editor reserves the right to edit any notice for style, content and length.

4) All notices must be submitted (and payment received) by the 25th of the month prior to initial publication. Send the desired text to: bulletin@ebaea.org

5) Member notices seeking or offering employment, clients or EA-practice-related matters are run at no charge as a Member benefit. This includes an ad run by a firm which employs a Member. Member notices offering other services or products, and all non-Member notices are run at the standard fee of $150 for the three-month insertion. The Bulletin Editor reserves the right to modify or reject any notice which, in the sole opinion of the Editor, violates any of the principles of EBAEA.

TOO MANY CLIENTS?

A good tax preparer & EA Candidate with a small locally owned tax practice is looking to buy Individual and Business clients. If you are looking to downsize or are not taking on any new clients, please contact Jeanine DiGiacomo @ 510-651-1811 or e-mail jeanine@affordabletaxservices.com

HELP WANTED

Established and growing Tax Office located in Hayward seeking an experienced EA (5 years preferred) to work full time during tax season. May lead to part time after tax season. Knowledge of Lacerte preferred. Please provide a copy of your resume with cover letter and salary requirements to: Secure Taxes, Attn: Patty Pringle pprigle@yoursecuretaxes.com.

HELP WANTED

Looking for an Enrolled Agent or CTEC to work about 30 hours per week during tax season. Familiarity with Lacerte would be helpful. Wages are negotiable. Send resume email to: hyarmo@herb-yarmo.com.

HELP WANTED

Accountant/Tax Preparer for 2008 tax season. Fast paced Walnut Creek CPA firm needs experienced tax preparer. Great place to work, pay commensurate with production and ability. Call 925-979-1099 or fax resume 925-979-1088.

HELP WANTED

Opportunity to learn and grow in a pleasant team environment in busy, long-established Kensington tax office. Work is full time during tax season, and part-time balance of year. Familiarity with Lacerte a plus, as well as ability to communicate easily with clients. Two positions open, one requiring experience and skills for complex returns, one can be less experienced but must be eager to learn. Prefer Enrolled Agents, but open to others. Wages negotiable. Send cover letter and resume to Lil@LeaTax.com.

NEED PAYROLL HELP?

Farm out your payroll headaches. Enrolled Agent has great web based system for you or your clients - a great alternative to large service bureaus or QuickBooks. Keep your tax and business clients happy, let us do the payroll. Semi-monthly $60 per month up to 6 employees. Linda Fox EA 925 846-5913 Fox4tax@aol.com

PRACTICE PRESERVATION GROUP

By Linda Fox, EA, Practice Preservation Chair

Have you considered the following:

- If you were to become ill or disabled during tax season, would you have a need for tax help by competent Enrolled Agents?
- Do you have a spouse who has voiced concerns about the continuation for the business and/or income stream should an emergency develop?
- Would you be willing to give a three to four hour time commitment per week to aid in the preparation of returns for an ill or disabled Member Enrolled Agent?
- If being willing to give aid during an emergency was the cost of being able to receive aid during an emergency, would you be willing to participate?

Last year the chapter revived a program we had many years ago - The Practice Preservation Group. The purpose of this program is to provide assistance to members of the Chapter (and their families) should the member become incapacitated or die; by providing short term assistance so that the value of the practice is not lost.

To initiate a response, it is necessary that a participant, or a representative or survivor, knows to call the Chapter Office. The Chapter Office then contacts the Chair of the Practice Preservation Committee who organizes volunteer Enrolled Agents to do what they can to protect the practice. Volunteers are asked to provide 3 to 4 hours per week maximum and will be compensated at 50% of fees charged by the office.

Don't procrastinate another day. Download the forms and instructions from the Chapter Web Site or call the chapter office for forms and return the completed forms to the chapter office by January 31st. For more information call Linda Fox, EA at 925-846-5913.

Small Group Tax Meetings

Antioch /Brentwood Fridays 8:00am
Brentwood Café, 8500 Brentwood Blvd, Brentwood
Ken Seamann EA (925) 634-8297
Read Ken's article for a special offer!

Danville Area 4th Tue 9:30am
Pascals French Oven, 155 Railroad Ave, Danville
Michael Power EA (510) 366-8836

Livermore Area Fridays 8:45am
Rock House Café on Portola Ave, Livermore
Richard Goudreau EA (925) 606-6672

Castro Valley 3rd Tue 8:00am
Carrow's, 2723 Castro Valley Blvd @ Lake Chabot, CV
Dagmar Bedard EA (510) 537-3883

South Alameda County 1st Wed 9:30am
Dino's, 1 block W of I-880 on Industrial Blvd, Hayward
Sal Romo EA or Walt Thomas EA (510) 487-1691

Email-only Group as needed
Send an email to halloftaxes@hotmail.com
Peggy Hall EA (925) 388-1040

Want a group in your area? Contact any of the above leaders for advice and assistance.

CALENDAR OF EVENTS

December 2008

19 EBAEA Dinner Meeting: "Practice Potential"
@ Radisson Hotel, Regional St, Dublin
(Remember to bring toys for tots)

January 2009

21 EBAEA Dinner Meeting: "Deductible Mortgage Interest"
@ Radisson Hotel, Regional St, Dublin

February 2009

18 EBAEA Dinner Meeting: "FTB Panel"
@ Radisson Hotel, Regional St, Dublin

HMMMM…

In 1922, a gallon of gas cost $3.11 in today's dollars. (Energy Information Administration)

40% of all imports shipped into the USA are processed through the docks of Los Angeles and Long Beach, CA. (Financial Times)

Employer contributions for health care and health insurance premiums (made on behalf of a firm's employees) are tax-free to the employees but are tax-deductible to the employer. The economic value of these contributions for the employees (the value of the tax liability that employees are not required to pay Uncle Sam) is estimated to be $117 billion in 2008. By comparison, the deduction for interest paid on home mortgages will save US taxpayers $67 billion in federal income taxes in 2008. (Joint Committee on Taxation)

Even though 78% of business owners have an estate plan in place, 89% of this group have failed to update their document due to a marriage, divorce, birth or a death. (Bank of America)

Vijay Singh earned $6.6 million and 3 victories on the PGA Tour during the 2008 season. Jack Nicklaus earned $5.7 million and 73 victories in his 44-year PGA career. (Golf Channel)

HUMOR

Q: Why is a tax loophole like a good parking spot?
A: As soon as you see one, it's gone.

"Of the billionaires I have known, money just brings out the basic traits in them. If they were jerks before they had money, they are simply jerks with a billion dollars."
- Warren Buffett

A farm wife called the local phone company to report her telephone failed to ring when her friends called – and that on the few occasions when it did ring, her dog always moaned right before the phone rang. The telephone repairman proceeded to the scene, curious to see this psychic dog or senile lady. He climbed a telephone pole, hooked in his test set, and dialed the subscriber's house.

The phone didn't ring right away, but then the dog moaned and the telephone began to ring. Climbing down from the pole, the repairman found:

1) The dog was tied to the telephone system's ground wire with a steel chain and collar.
2) The wire connection to the ground rod was loose.
3) The dog was receiving 90 volts of signaling current when the number was called.
4) After a couple of jolts, the dog would start moaning and then urinate.
5) The wet ground would complete the circuit, thus causing the phone to ring.

All of which demonstrates that some problems CAN be fixed by pissing and moaning. – Ralph Mantecon, EA

2008 - 2009 Board of Directors and Committee Chairs

Web Page http://www.ebaea.org

President: Peggy Hall EA	925-388-1040
1st VP: Walter Nygaard EA, etc	510-547-0440
2nd VP: Don Wayne EA	925-472-0990
Treasurer: Tim Hintzoglou EA	925-930-7737
Secretary: Gail Nanbu EA	925-943-3993
Immed Past Pres: Thomas Johnston EA	925-828-4500
Director 2008-2009:	
Lonnie Gary EA, USTCP	650-559-5124
Patty Pringle EA	510-912-1682
Ravi Sundarraj EA	925-984-1219
Director 2008-2010:	
Chris Christopherson EA	925-786-7660
Cherry Comstock EA	925-778-0281
Bob Olsen EA	925-837-8329
CSEA Directors: Walter Nygaard EA, etc	510-547-0440
Don Wayne EA	925-472-0990
IRS Practitioner Panel: Phil Fiegler EA	510-530-1174

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Membership: Pam Bayer	925-356-5645
Membership: Clare Flores EA	510-785-8356
Membership: Marjorie Jones EA	510-785-8356
Outreach: Casper Chiang EA	925-202-8149
Public Affairs: Don Wayne EA	925-472-0990
Social Affairs: Patricia Gilchrist EA	925-833-8822
Practice Preservation: Linda Fox EA	925-846-5913

Disaster Services: Janet Bridges EA	510-505-0818

Education Committee, (1st VP)

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Tax Talk: Bonnie Buhnerkempe EA, etc	925-855-0829
Program: Cherry Comstock EA	925-778-0281
Bob Olsen EA	925-837-8329
Scholarship: Pam Bayer	925-356-5645
Continuing Ed: Joanne Anderson EA	925-938-9086
Town Hall: Ravi Sundarraj EA	925-984-1219
SEE Class: Thomas Johnston EA	925-828-4500
Mini Seminar Team:	
VITA Team: Brian Pon EA, etc	510-849-4667

Administration Committee (IPP)

Chair: Thomas Johnston EA	925-828-4500
Financial Review: Dick Goudreau EA	925-606-6672
Bylaws/SOP: Sal Romo EA	510-487-1691
Budget & Finance: Walt Thomas EA	510-487-1691
Chapter Office: Lonnie Gary EA, USTCP	650-559-5124
Legislative: Chris Christopherson EA	925-786-7660
Nominating: Thomas Johnston EA	925-828-4500
Strategic Advisory:	
Bulletin: Duncan Sandiland EA, etc	925-691-1040
Tax Agency Liaison:	
Volunteer Coordinator: Patty Pringle EA	510-912-1682

EAST BAY ASSOCIATION OF ENROLLED AGENTS

30100 Mission Blvd, Suite 6
Hayward CA 94544
(800) 617-1040 or (510) 487-2063 fax (510) 487-1501
email: ebaea@ebaea.org

BE AWARE OF YOUR RIGHTS BEFORE THE IRS

RETAIN THIS DOCUMENT

As part of IRS' new program to step up enforcement, they are going to start contacting taxpayers directly via telephone calls if they have a question, are preparing to audit the taxpayer, or are engaging in collection activity against the taxpayer. Like the cop show where the cops are hoping that the suspect doesn't "lawyer up," the IRS also hopes that a taxpayer whom they wish to speak to does not have representation. Unfortunately, they are not required to give an equivalent of the Miranda warning like the cops on TV. Be aware that you are **never** required to speak to any employee of IRS in the absence of an administrative summons (more below). There is no law or statute which requires you to do so. Please be aware of the following rights you have.

Internal Revenue Code Section 7521

- ❑ If a Taxpayer clearly states to an employee of the IRS at any time during any interview that the taxpayer wishes to consult a person permitted to represent the taxpayer before the IRS, such IRS employee shall suspend such interview.

- ❑ An employee of the IRS may not require a taxpayer to accompany the representative in the absence of an administrative summons.

Taxpayer's Right to Representation

- ❑ If contacted by an IRS employee, taxpayers should clearly state that they want to consult with an EA, CPA, or Attorney before speaking as contemplated by the safeguards contained in Section 7521 of the Internal Revenue Code.

- ❑ No law requires a taxpayer to speak voluntarily to an IRS employee. Section 7602 of the Internal Revenue Code does authorize certain IRS employees to summon proper persons to appear at a certain time and place to give material or certain relevant testimony under oath (this does not happen often). Note the fact that "certain time and place" does not mean right at that moment. The date fixed for appearance before the IRS official may not be any less than 10 days from the date of the summons. To actually enforce an administrative summons, it must be signed by a US District Court Judge.

Please remember…

If approached by any IRS personnel, either in person or via telephone, immediately tell them that you wish to speak with your representative, and that you will have your representative contact them. Acquire their contact information. Do not engage in casual conversation with them. Call me immediately if this happens.

JIM STERN
LEGISLATIVE DAY 2009!

Legislative Day 2009, your opportunity to...

- **Represent the Enrolled Agent profession at the State Capitol**
- **Improve your understanding of CSEA's legislative activities**
- **Learn about the revenue and taxation legislative process**
- **Visit with legislators or legislative staff (CSEA will schedule visits for you)**
- **Meet CSEA Advocates at the Capital**

Lunch Included!

EVENT:
January 9, 2009
8:00 a.m. – 4:00 p.m.
$75 for Members, $90 for non-Members
No refund for cancellations received after December 1
Early Bird Discount: $5 off your Registration before Dec. 15

HOTEL:
Courtyard Marriott Sacramento Cal Expo
1782 Tribute Road
Sacramento, CA 95815
916/929-7900
Room rate: $89 (plus tax)

REGISTER FOR THIS EVENT TODAY!

Register online at www.csea.org/events

REGISTRATION

NAME ____________________ LICENSE # ________

COMPANY ____________________

ADDRESS ____________________

CITY/STATE/ZIP ____________________

DAYTIME TELEPHONE ____________ EMAIL ____________

MAIL TO:
CSEA, 3200 Ramos Circle,
Sacramento, CA
95827-2513

OR FAX TO:
916/366-6674

Who are your Legislators?
Please provide us with your home zipcode so we can match you with your legislators and make appointments for you. ZIPCODE:

❑ CHECK HERE IF YOU REQUIRE A SPECIAL MEAL OR OTHER ACCOMMODATION (PLEASE EXPLAIN)

PAYMENT INFORMATION

Total Amount Due ______________

❑ Visa ❑ MasterCard ❑ AMEX ❑ Discover ❑ Check Enclosed

CREDIT CARD # ____________________ EXP. DATE ________

CARDHOLDER'S SIGNATURE ____________________

CARD BILLING ADDRESS IF DIFFERENT THAN ABOVE ____________________

OFFICE USE ONLY		
SACO	BATCH	$

Solano-Napa Chapter CSEA

is offering a

Foreclosure/Short Sale/Insolvency Workshop

Presented by Jerry Pusateri, EA

Monday, January 12, 2009

9:00 am to 1:00 pm

(Four hours of CPE)

The workshop will cover:

- the three recently passed Federal Laws
- resources available to deal with the Mortgage Maze
- completing the Sale Process (yes, foreclosure is a sale)
- proving Insolvency -- Problems and Solutions
- consequences of your Actions as the Tax Professional

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

Early Bird Price $85 (until January 5, 2009)
Regular Price $95 (after Jan. 5)

Please register online at:
https://www.123signup.com/calendar?Org=SCC

For additional information contact Dina Smith, EA, at 415-640-7214
or by e-mail at ds@dinasmithea.com