



# Golden Gate Chapter Newsletter

California Society of Enrolled Agents

June 2009

[www.ggcea.org](http://www.ggcea.org)

## Monthly Chapter Meeting

**Thursday June 4, 2009**

***The Golden Gate Chapter proudly presents:***

# **THE FIVE KEY PRINCIPLES FOR A SUCCESSFUL TAX PRACTICE**

- Uncover the five hidden secrets guaranteed to improve your practice.
- If you are a new EA, or know a new EA, this presentation is a must.
- If you are an old pro, this is an opportunity to revitalize your practice.

Your presenters are Don J. Gundry, EA, and Rico J. Delodovici, EA.

Don has been in practice since 1977. He is an instructor at the College of San Mateo and helps teach the SEE Preparation class during the fall semester. Don will offer us his insight and unique management style. He thinks out of the box, so hold on to your hat!

Rico is a Past President of the Chapter and currently chairs the San Francisco Team Meeting—a forum that meets once a month to discuss practice related issues. Rico is known for his philosophical approach to life and practice, as well as his irreverent sense of humor. He is a sure bet to inform, engage, and amuse you.

## **Grosvenor Airport Inn**

380 South Airport Blvd., South San Francisco

**4:00 pm** Board Meeting - All Members Are Welcome

**Please note special time for tonight's meeting**

**5:30 pm** Social/Networking

**6:00 pm** Dinner

**7:30 pm** Continuing Education

**Dinner: Fillet Mignon Vegetarian: Angel Hair Pasta**

**Dessert: German Chocolate Cake**

**No Host Bar & No Host Wine**

*Make your required dinner reservation by **Midnight, Monday, June 1, 2009.***

**Register at [www.ggcea.org](http://www.ggcea.org)**

**Dinner Reservation Policy:** Attendees **with** a Reservation \$35.00 Attendees **without** a Reservation \$40.00

If you made a reservation you **must cancel if you cannot attend.** Otherwise, you will be billed for the amount of the dinner.

## President's Message

By Liz Stettiner, EA

*I want to thank all the Members of Golden Gate Chapter for giving me the chance to become a part of a very select group of Enrolled Agents – The Past Presidents of Golden Gate Chapter of the California Society of Enrolled Agents.*

*As I said in my first President's message, "The Golden Gate Chapter has built its solid organizational foundation on the education, mentoring and peer-to-peer help given to its Members."*

*This tradition of education, mentoring and peer-to-peer help has continued through all of the years we have been Golden Gate Chapter and will continue into the future.*

*I would like to thank every Member of the Chapter for the support they have given to the Chapter in the past, during my term, and that they will give in the future.*

*I have enjoyed working for you and with you for the past year. Thank You*

*Continue to be **The GrEAtest Tax Professionals** ever.*

### EA TEAMS:

#### **Redwood City Group:**

Will meet Friday, **June 12th 2009** at **8:30 am**

At King & Associates: 820 American Street, San Carlos

Parking available in front of office.

Refreshments: **Don Gundry, EA**

Call Amanda (Southward) Boston, EA at 650-591-9661 for more info.

**All Chapter Members welcome. No agenda. Get your tax questions answered. Network with other EAs.**

#### **San Francisco Group:**

Will meet Friday, **June 19th, 2008** at **8:00 am** at the Boulevard Café, **2 Poncetta Drive, Daly City**

Call Rico Delodovici, EA at 650-219-2774 for more information and to sign up. **All Chapter Members welcome.**

June's topic: "1st Annual Tax Software Review Forum". **Boast/complain about your current software; hear about other packages. Network with other EAs.**

## Calendar of Events

Mark your Calendars

### June 2009

- |    |  |         |                          |
|----|--|---------|--------------------------|
| 4  | Monthly Chapter Meeting                              | 6:00 pm | <input type="checkbox"/> |
|    | <b>Election of Officers &amp; Board of Directors</b> |         |                          |
| 11 | <b>Partnership Seminar</b>                           | 8:00 am | <input type="checkbox"/> |
|    | <b>with Sharon Kreider, EA, CPA</b>                  |         |                          |
| 12 | Redwood City Team Meeting                            | 8:30 am | <input type="checkbox"/> |
| 19 | San Francisco Team Meeting                           | 8:00 am | <input type="checkbox"/> |

### July 2009

- |    |   |         |                          |
|----|---|---------|--------------------------|
| 9  | Monthly Chapter Meeting                         | 6:00 pm | <input type="checkbox"/> |
|    | <b>(Note Date Change)</b>                       |         |                          |
|    | <b>Estate &amp; Gift Taxes with Kyle Martin</b> |         |                          |
| 10 | Redwood City Team Meeting                       | 8:30 am | <input type="checkbox"/> |
| 17 | San Francisco Team Meeting                      | 8:00 am | <input type="checkbox"/> |

### August 2009

- |    |                            |         |                          |
|----|----------------------------|---------|--------------------------|
| 6  | Monthly Chapter Meeting    | 6:00 pm | <input type="checkbox"/> |
| 14 | Redwood City Team Meeting  | 8:30 am | <input type="checkbox"/> |
| 21 | San Francisco Team Meeting | 8:00 am | <input type="checkbox"/> |

### September 2009

- |    |                            |         |                          |
|----|----------------------------|---------|--------------------------|
| 3  | Monthly Chapter Meeting    | 6:00 pm | <input type="checkbox"/> |
| 11 | Redwood City Team Meeting  | 8:30 am | <input type="checkbox"/> |
| 18 | San Francisco Team Meeting | 8:00 am | <input type="checkbox"/> |

### October 2009

- |    |                            |         |                          |
|----|----------------------------|---------|--------------------------|
| 1  | Monthly Chapter Meeting    | 6:00 pm | <input type="checkbox"/> |
| 9  | Redwood City Team Meeting  | 8:30 am | <input type="checkbox"/> |
| 16 | San Francisco Team Meeting | 8:00 am | <input type="checkbox"/> |

If you hear of any Members under the weather, please contact

**Jeanne Gerritsen, EA**  
650-995-9903 or  
jgerritsen@jps.net so  
that the appropriate  
memento can be sent.



### Newsletter Info?

**Due: The 10th of each month.**

**To: Amanda (Southward) Boston, EA**  
amanda@southwardtax.com  
Want the Chapter to know something?  
Print it here!

## Know Someone interested in Becoming an EA?

Classes are starting at CSM

Please check out the CSM Website for registration information.

<http://www.collegeofsanmateo.edu>

Course description and times below (Fall Schedule page 29)

### ***ACTG 683 ENROLLED AGENT EXAM PREPARATION***

Preparation for the IRS Enrolled Agent exam, known as the SEE (Special Enrollment Exam). Topics include taxation of individuals, inheritance, gifts, estates; taxation of small businesses, partnerships, farmers, C corporations, S corporations, not-for-profit entities, foreign corporations, and retirement plans. Other topics include fiduciary tax returns, determination of tax exempt status, practice before the IRS and tax preparer rules. Students should be familiar with Federal income tax regulations and basic accounting concepts. Course content will be adjusted to reflect the latest changes in the SEE. This course qualifies for 48 Federal continuing education hours for CTEC. For more information visit [www.collegeofsanmateo.edu/accounting](http://www.collegeofsanmateo.edu/accounting).

**Recommended Preparation:** ACTG 121, 171, 172, and 173. May be taken three times for a maximum of 9 units. Pass/No Pass grading. (CSU)

**Evening Classes:** 91659 ACTG 683 JA 3.0 units Tuesday 6:00 to 8:50 August 25 to December 15 Room 18-308

**Instructors:** Norman M. Golden, EA and Don Gundry, EA

### **CSEA Annual Meeting Reimbursement Allowance:**

The Chapter is to allocate \$1,500 not to exceed \$150/person, when available, to provide an allowance to Members attending all business sessions and CSEA Caucus (if any), provided the Member has attended 2/3 of the 11 monthly Chapter meetings. Officers, directors and Committee Chairs of CSEA & NAEA who are unable to attend Chapter meetings due to Society business receive credit for Chapter Attendance. (BM 6/5/97)

### **NAEA Annual Meeting Reimbursement Allowance:**

The Chapter is to allocate funds, when available, to provide an allowance to Members attending all business meetings and the Caucus, if any, of the NAEA Annual Meeting provided the Member has attended at least 2/3 of the prior twelve-month Chapter meetings. Officers, Directors and Committee Chairs of CSEA & NAEA who are unable to attend Chapter meetings due to Society business receive credit for Chapter attendance. (BM 7/10/97)



## MEMBERSHIP CORNER

Don't you want to be where  
**"Everybody knows your name"?**

Wearing a Golden Gate Chapter personalized name badge ensures everybody *does* know your name!

Order one today by contacting: Diane Harding 650-325-9362  
mharding@alumni.stanford.org



## June is Past Presidents' Month

All Past President's of the Golden Gate Chapter eat for Free!

Sign up for the meeting today!

Also, elections will be held at the June Meeting so be sure to come and be sure your vote is included. The proposed Slate of Officers and Directors is attached to this newsletter.



### President:

**Liz Stettiner, EA**  
650 854-4627  
lzstea@comcast.net

### Vice President:

**James Southward, EA**  
650 591-9661  
jim@southwardtax.com

### Secretary:

**Verna Wallace, EA**  
415-239-5333  
vwall39497@aol.com

### Treasurer:

**Michael G. Huff, EA**  
415 239-4400  
huff94@sbcglobal.net

### Immediate Past President:

**Jeff Savitz, EA**  
650 591-9735  
jeffsavitz@usa.net

### CSEA Directors:

**Gordon Dito, EA**  
**Jeff Savitz, EA**

### Directors to 6/30/2010

**Cindy DuChateau, EA**  
650-652-7875  
cindy@bnctax.com  
**Frank Tom, EA**  
415-314-1099  
fntom88@msn.com

### Directors to 6/30/2009

**Lydia Mazer, EA**  
650 593-1401  
lydiamazer@yahoo.com  
**Denis Maurer**  
415-850-1391  
dsmaurer@sbcglobal.net  
**Dennis Fullalove, EA**  
650-583-6087 x203  
djf@sfaea.com  
**Colleen Soracco, EA**  
650-794-0901  
thetaxqueen@sbhsi.com

## Golden Gate Committees

### Practice Management

Phil Stelling, EA, PE

### Tax Agency Liaison & Legislative

Don Gundry, EA

### Finance & Budget

Pam Blair, EA

### Membership

Midge Schmidt, EA, CPA

### Public Information & Awareness

Denis Maurer, EA

### Education

#### Fall Update. Seminar

Bob Kern, EA

#### Mini Seminar

Gordon Dito, EA

#### 1-Day Seminar

Dennis Fullalove, EA

#### Monthly Program

Don Gundry, EA

#### Enrollment Exam

Norman M. Golden, EA

Don Gundry, EA

#### CPE Reporting

Lydia Mazer, EA

#### Education Marketing

Jeff Savitz, EA

#### Education R&D

Lydia Mazer, EA

### Dinner Raffle

Bert Ramirez, EA

### Scholarship

Jean Southward, EA

### Quickfinders

Dennis Fullalove, EA

### Audit

Midge Schmidt, EA, CPA

### Historical

Pauline Yetter, EA

### Hospitality/ House & Site

Claudia Fisher, EA

Dennis Fullalove, EA

### Newsletter Editor

Amanda (Southward) Boston, EA

### Technology

Norman M. Golden, EA

### Public Disaster

Verna Wallace, EA

### Member Benevolence

Jeanne Gerritsen, EA

### Employment Bank

TBD

### Bylaws

Jeff Savitz, EA

### Admin Review

Norman M. Golden, EA

### Student Education Outreach

James Southward, EA (temp)

### Awards

Bob Kern, EA

### Nominating

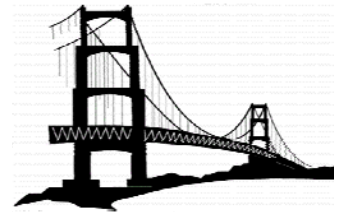
Norman M. Golden, EA

### Strategic Planning

James Southward, EA



Golden Gate Chapter  
California Society of Enrolled Agents



Nominating Committee Report  
Slate of Candidates  
General Membership Meeting, Elections and Installation  
Thursday, June 4, 2009  
Grosvenor Hotel, South San Francisco

<b>Office</b>	<b>Member</b>
President	James Southward, EA
Vice President	Denis Maurer, EA
Secretary	Lydia Mazer, EA
Treasurer	Mike Huff, EA
Chapter Director - 2009/2010	Glenn Carlson, EA
Chapter Director - 2009/2011	Amanda S. Boston, EA
Chapter Director - 2009/2011	Dennis Fullalove, EA
Chapter Director - 2009/2011	Bert Ramirez, EA
CSEA Director - 2009/2010	Liz Stettiner, EA



Golden Gate Chapter  
of the  
California Society of Enrolled Agents



The Board of Directors has approved the request of the Bylaws Committee to bring to the Chapter membership a proposal to incorporate the Chapter and to amend to the Chapter's Bylaws to effect those changes.

Notice is hereby given to the membership of the Golden Gate Chapter of CSEA that this subject will be debated and voted on at the Chapter's Annual Membership Meeting on Thursday, June 4, 2009 at the Grosvenor Hotel, South San Francisco, CA.

The proposed changes are attached. Proposed new wording is in **red** and proposed deletions are in **blue** with a ~~strikethrough~~.

**Golden Gate Chapter of Enrolled Agents**  
A Chapter of the California Society of Enrolled Agents

**Bylaws**

As Amended on **June 4, 2009**

PROPOSED

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# Golden Gate Chapter of Enrolled Agents of the California Society of Enrolled Agents

Bylaws

Amended June 4, 2004

## Article I

### NAME, SERVICE AREA, PURPOSES, RESTRICTIONS & DEFINITIONS

- 1.01 **Name.**  
The name of this ~~unincorporated~~ **incorporated** association is the “Golden Gate Chapter of ~~the California Society of Enrolled Agents, Inc.~~” (Chapter)
- 1.02 **Charter and Geographical Boundaries.** The California Society of Enrolled Agents (CSEA/ State Society) has chartered the ~~Golden Gate~~ Chapter to serve San Francisco and San Mateo Counties.
- 1.03 **Purposes.** The purpose of this Chapter is to assist CSEA in implementing and attaining its aims and goals by being affiliated with CSEA as a Chapter, in order to:
- a) Advance and improve all aspects of the profession of Enrolled Agent.
  - b) Cultivate a spirit of professional cooperation among the Members.
  - c) Require a professional level of competence, character and integrity among the Members.
  - d) Represent the Members' interests in their relationship with the State Society and its aims and programs.
- 1.04 **Restrictions.** All programs, policies and activities of the Chapter shall be consistent with:
- a) CSEA Bylaws and these Chapter Bylaws;
  - b) Federal, State and local antitrust and trade regulations and laws; and
  - c) Applicable tax-exemption requirements.
- 1.05 **Parliamentary Authority.** Unless otherwise specified in these Bylaws, or otherwise required by the California Corporation Code, *Robert's Rules of Order, Newly Revised* shall govern the Chapter in all cases to which they are applicable and in which they are not inconsistent with these Bylaws or any special rules of order the Chapter may adopt.

## Article II

### MEMBERSHIP

- 2.01 **Membership Qualifications.** Membership requirements and Membership status for this Chapter shall be the same as the Bylaws of CSEA, which are incorporated into these Bylaws by reference.
- 2.02 **Discipline.** Members, Associates and Affiliates are liable for discipline in accordance with the Ethics and Professional Conduct procedures of the State Society, which are incorporated into these Bylaws by reference.
- 2.03 **Member Obligation to Follow Chapter Rules.** Each Member, Associate or Affiliate of this Chapter agrees to be bound by these Bylaws and any amendments thereto, and by the lawful actions of the Board or Members of the Chapter.

**Article III**  
**DUES and ASSESSMENTS**

- 3.01 **Setting Annual Dues.** The Board of Directors may establish dues and admission fees.
- 3.02 **Assessments.** Assessments in excess of the regular dues may be levied upon ratification at the Annual Meeting, or a Special Meeting, by a two thirds (2/3) vote of the Chapter membership.
- 3.03 The Chapter may charge Members fees or dues for ~~educational~~ events or courses, refreshments, materials ~~and/or~~ meetings, approved by the Board of Directors.

**Article IV**  
**BOARD OF DIRECTORS**

- 4.01 **Board of Directors.** The Board is the governing body of the Chapter and has authority and is responsible for the supervision, control and direction of the Chapter.
- 4.02 **Composition.** The Board shall be composed of the Officers of the Chapter and 6 Directors. Only Members of ~~the Golden Gate~~ Chapter ~~in good standing~~ may hold office.
- 4.03 **Election and Term of Office.** The Members shall elect Directors at the annual membership meeting for a term of two years. Three Directors shall be elected during odd numbered years and three Directors shall be elected in even numbered years.
- 4.04 **Meetings.** A meeting of the Board of Directors may be called by the President, ~~and or~~ shall be called upon written request of two members of the Board of Directors.
- 4.05 **Open Meetings.** All meetings of the Board of Directors shall be open to the Members except when issues related to ethics, professional conduct, personnel or a lawsuit involving the Chapter are before the Board of Directors.
- 4.06 **Electronic Meetings.** A meeting of the Board may be held by conference telephone or similar communications equipment. Such meeting shall be valid if: 1) all Members of the Board have been noticed, 2) a majority of the Members of the Board of Directors participate, and 3) if all participating can communicate with one another.
- 4.07 **Quorum.** A quorum of the Board of Directors shall be a majority of the Board of Directors.
- 4.08 **Board Action.** Every act or decision done or made by the Board of Directors present at a meeting duly held at which a quorum is present is the act of the Board of Directors.
- 4.09 ~~**Absence.** If a Director is absent from two Board meetings in any one fiscal year, for reasons, which the remaining members of the Board of Directors may determine to be insufficient, his or her resignation may be deemed to be rendered and accepted, and he or she may be so notified.~~
- Removal.** The Board of Directors may establish policies defining cause and setting procedures for suspension and/or removal of a Director from office. A Director may be temporarily suspended and/or permanently removed for cause at any meeting of the Board of Directors.

- 4.10 **Vacancies.** If a vacancy occurs ~~on the Board~~ among the Directors for any reason, the Board of Directors may select a Member to assume the duties of the vacant position for the unexpired portion of its term.

## Article V OFFICERS

- 5.01 **Officers.** The officers of the Chapter shall be President, Vice President, Secretary, Treasurer and Immediate Past President, each of whom shall be a Member of the Chapter. The officers shall have such authority and responsibility customary for their office, and in accordance with the law, Bylaws, procedures and policies of the Chapter.
- 5.02 **Election and Term of Office.** Officers shall be elected at the annual Membership meeting. The term of office for officers shall be one year. Officers and Directors may be elected to succeed themselves. The President or Vice President may serve in the same office two (2) consecutive terms only.
- 5.03 **President.** The President is the Chief Executive Officer of the Chapter.
- 5.04 **Treasurer.** The Treasurer is the Chief Financial Officer of the Chapter.
- ~~5.06 (5.05) **Absence.** If an Officer is absent from two Board meetings in any one fiscal year, for reasons, which the remaining Members of the Board of Directors may determine to be insufficient, his or her resignation may be deemed to be rendered and accepted, and he or she will be so notified.~~
- Removal.** The Board of Directors may establish policies defining cause and setting procedures for suspension and/or removal of an officer from office. An Officer may be temporarily suspended and/or permanently removed for cause at any meeting of the Board of Directors.
- ~~5.05 (5.06)~~ **Vacancies.** If a vacancy occurs among the officers for any reason, the Board of Directors may select a Member to assume the duties of the vacant position for the unexpired portion of its term.

## Article VI MEMBERSHIP MEETINGS

- 6.01 **Annual Membership Meeting.** The Chapter shall hold an annual meeting of the membership at the place and on the date that the Board of Directors determines. At the annual meeting, Directors and Officers shall be elected, the Board shall report the activities of the Chapter to the Members and other business shall be transacted as may be properly brought before the meeting.
- 6.02 **Special Meetings.** Special meetings of the Chapter Membership may be called by the President or the Board of Directors, ~~and~~ or shall be called upon written petition signed by five (5) percent of the Members.
- 6.03 **Notice.** The Board must give Chapter Members notice of all annual and special meetings at least ten (10) days (but not more than ninety (90) days) before the meeting.

6.04 **Quorum, Voting.** The presence of 10 percent of the members of the Chapter constitutes a quorum.

## Article VII REPRESENTATIVE(S) TO CSEA

7.01 **Representative(s).** The Chapter shall elect one or more regular Members of the Chapter to be members of the CSEA Board of Directors.

7.02 **Number of representatives.** The number of representatives shall be determined in accordance with the CSEA bylaws.

7.03 **Election and term of office.** The representative(s) shall be elected at the membership meeting immediately preceding the Annual Meeting of the California Society of Enrolled Agents and for the same term as the fiscal year of the California Society of Enrolled Agents.

7.04 **Duties.** The duties of the representative are defined in the CSEA bylaws.

7.05 **Removal.** ~~The Chapter Board determines that there is adequate reason, a special election will be held to determine if the representative shall be removed.~~ **The Board of Directors may establish policies defining cause and setting procedures for suspension and/or removal of a CSEA Director from office. A CSEA Director may be temporarily suspended and/or permanently removed for cause at any meeting of the Board of Directors.**

7.06 **Vacancy.** If the current representative ~~is unable to serve~~ **resigns or is removed from office**, the Chapter Board shall elect a Member of the Chapter to fill the position for the unexpired term.

## Article VIII COMMITTEES

- 8.01 **Committees. The Standing Committees:**
- a. Finance and Budget Committee
  - b. Legislative Affairs Committee
  - c. Membership Committee
  - d. Education/~~Program~~ Committee
  - e. Public Information and Awareness Committee

The Board of Directors may appoint such other task force committees as may be necessary. The President shall ~~appoint~~ **nominate, for confirmation by the Board of Directors**, chairs of the ~~committees~~, **unless otherwise stated in a committee's Standard Operating Procedures.**

The Board of Directors may establish procedures for the creation and operation of standing committees and task force committees.

8.02 **Nominating Committee.** There shall be a Nominating Committee of no less than 5 (five) Members elected by the Board of Directors. This committee may inform the Board of Directors, but shall report to the Membership no later than (45) days prior to the annual

meeting.

8.03 **Audit Financial Review Committee.** Not later than July 31<sup>st</sup> of the current term of office the President shall nominate, for Board of Directors confirmation, ~~an Audit a Financial Review~~ Committee to ~~audit~~ review the books and records of the Chapter. The ~~Audit Financial Review~~ Committee's report shall be delivered to the Board of Directors in writing by August 31<sup>st</sup>. The Board of Directors shall approve the report in time to publish a summary in the October Newsletter.

8.04 **Open Meetings.** Generally, committee meetings shall be open to the Members. The Board of Directors must approve procedures to permit executive sessions for committees.

#### Article IX FISCAL YEAR

9.01 **Fiscal Year.** The fiscal year of the Chapter shall be concurrent with CSEA.

#### Article X INDEMNIFICATION

10.01 **Indemnification.** To the fullest extent permitted by the law, the Chapter shall defend, indemnify and hold harmless its agents who are subjected to any claim by reason of any alleged or actual action or inaction in the performance of their duties performed in good faith on behalf of the Chapter. "Agent" for this purpose shall include any and all Directors, Officers and employees, past, present and future.

#### Article XI AMENDMENT OF BYLAWS

11.01 **Amendment.** Amendments to these Bylaws may be made at any annual meeting or special meeting by a majority vote of the Members voting.

#### Article XII INTERPRETATION

12.01 **Interpretation.** These Bylaws are subject to and must be consistent with the CSEA Bylaws and must be interpreted to conform with the CSEA Bylaws, as they may be amended from time to time.

\*\*\*\*\*