



# Golden Gate Chapter News

California Society of Enrolled Agents

August 2010

**Monthly Chapter Meeting**

**Thursday August 5, 2010**

*The Golden Gate Chapter proudly presents:*

## **KIM KASTEL, EA**

### **BASICS OF AUDIT REPRESENTATION: A PERSPECTIVE FROM BOTH SIDES OF THE DESK**



*Make your required dinner reservation by Midnight, Monday, August 2, 2010.*

***CLICK HERE*** for More Info

**Dinner Policy:**

Members with a Reservation - \$40.00;

other attendees without a Reservation and nonmembers - \$45.00.

**You must cancel your reservation if you cannot attend,  
otherwise, you will be billed for the amount of the dinner.**



**Next Month is Hawaiian Theme -  
Wear your Muumuu or Hawaiian shirt.**





**Monthly Chapter Meeting**  
**Thursday August 5, 2010**



**Western Theme**  
**Come in your Western Wear**

**Grosvenor Airport Inn**

380 South Airport Blvd., South San Francisco

**4:30 pm** Board Meeting - All Members Are Welcome

**6:00 pm** Social/Networking

**6:45 pm** Dinner

**7:30 pm** Continuing Education

**Dinner: New York Steak, BBQ Pork Ribs**

**Cole Slaw, Potato Salad, Macaroni Salad, Fresh Garden Vegetables**

**Sauteed Peas, Corn, Bell Peppers, Baked Beans, Corn on the Cob, Corn Bread**

**Dessert: Apple Pie & Fresh Fruit**

**No Host Bar & No Host Wine**

*Make your required dinner reservation by **Midnight, Monday, August 2, 2010.***

Please make your reservations as early as possible. We would appreciate credit card payments.

Cash & Checks can be delivered at the door. If you miss a meeting,  
your payment will be carried forward to the next meeting once.

**Attendees with reservations - \$40 Attendees without a reservation - \$45**



**Next Month is Hawaiian Theme**  
**Wear your Muumuu or Hawaiian shirt.**



## *President's Message*

*By Denis Maurer, EA*

*One of my goals this year is to keep our members more informed of what your Golden Gate Chapter is doing. To this end, we will be posting Board Meeting notes and reports from Committee meetings and meetings with CSEA on our new website.*

*In an effort to make more information available about Enrolled Agents and the Golden Gate Chapter to a broad spectrum of people, the chapter has launched a Golden Gate Chapter site on Facebook and Twitter. You **do not** have to be a member of Facebook to visit the site and you will not be able to post comments or information to the site. This is an information only site and all content will be posted by the Chapter.*



*follow us on*  
**twitter**

*In the month of August the Chapter is sponsoring a Technology Seminar on Friday, August 13<sup>th</sup>. Bob Jennings, CPA will be the speaker. If you attended Bob's seminar three years ago, you will remember that the value of the information, and all of the free tips and software he makes available to you is worth more than the cost of the seminar.*

*The August Dinner Meeting will be a Western Dress theme with a buffet. Please join us for a fun and casual dinner. Ms. Kim Kastl, EA, and CSEA President, will be attending our August meeting and is our dinner speaker. The topic will be "Representation: A Unique Perspective from Both Sides of the Desk"*



*The Chapter is always open to having more people volunteer to work on Committees. This year we are trying to expand our Community Involvement. If you have an interest in participating or have an idea you would like to put forward, please contact anyone on the Board of Directors. We look forward to your input.*

*I hope you all are having a wonderful summer, taking advantage of the weather and possibly taking a nice vacation.*

*I hope to see you at our next dinner meeting.*

*- Denis*

# BOARD IN ACTION

The first 2010-2011 Board of Directors Meeting was held on July 9, 2010. President Maurer welcomed new directors Gordon Dito and Don Ellison.



## Highlights of the meeting:

- President Maurer discussed the potential name change for Enrolled Agents. A survey of NAEA membership regarding this issue resulted in stated a preference for *Certified Tax Professional* as the new name. He also discussed recent conversations with Cathy Apker of CSEA and Gerry Kelly-Brenner of IRS regarding oversight and enforcement of regulations relating to a new CPE program. This new program could well affect how Chapter dinner education is presented, who presents it, and whether it will qualify for CPE. This issue will be monitored very closely in the coming months.
- Vice President Carlson presented the results of the recent Strategic Planning Survey for inclusion in the official minutes.
- Bob Kern, Chair of the Professional Education Committee, reviewed current preparations for the upcoming Technology Seminar to be held August 13, 2010.
- The Board entertained and passed a motion approving an expenditure not to exceed \$200 for the Historical Committee to purchase a digital video camera. The matter is now referred to Finance & Budget for review.
- Norman Golden, Chair of the Website/Technology Committee, introduced Jason Pollard as the committee's Vice Chair. They unveiled the Chapter's new presence on Facebook and Twitter. An overview of Facebook will be presented to the membership at the dinner meeting. A brief discussion was also held regarding how the new information distribution sites such as Facebook, tied to the new Chapter website, might make the current form of the monthly Chapter newsletter obsolete. The Technology and Newsletter Committees will meet for further discussion.
- Ellis Hsu-Mastromonaco initiated discussion of a Chapter EA Volunteer Day for the holiday season in the form of member participation in food banks, soup kitchens, etc. Also discussed was the continued annual gift-giving support of Laguna Honda Hospital in light of a recent investigation into misappropriation of funds by hospital staff. The giving of personal items for use by patients, as is done by GGCEA, was in no way associated with the investigation. Director Dito suggested that a similar program to support members of the Armed Forces serving overseas, and their efforts in foreign communities be entertained. The matter was referred back to committee for further exploration.

**The California Society of Enrolled Agents**  
in cooperation with American Income Life Insurance Company is  
pleased to announce that we are providing additional benefits  
to make your membership even more valuable!  
These benefits include:



• **\$2,000 Accidental Death & Dismemberment Group Benefit at NO COST!**

• **Health Services Discount Card**  
Provides up to 60% discounts on Chiropractic Care, Hearing Care, at NO COST to the entire household!  
(Optional Discount Dental Available)

• **Child Safe Kits**  
This valuable tool can provide information to the authorities if your child or grandchild should ever go missing!

## **PLEASE CHECK YOUR MAIL FOR A LETTER REGARDING THESE BENEFITS!**

To view the letter on-line, visit <http://www.aillife.com/benefits/pgape>

*Once you return the response card, an AIL representative will set up a convenient time to deliver your benefits and explain additional insurance coverage available.*

*For more information on your benefits, please contact:*

*Sara Thrailkille at (925)353-8069 or (888) 252-3550 Ext. 229,  
or email ([sathrailkille@aillife.com](mailto:sathrailkille@aillife.com))*

*American Income Life is an international company licensed in 49 States, the District of Columbia, Canada and New Zealand and is a large provider of supplemental benefits in North America.*

*AIL has earned an A+ (Superior) Financial Strength rating from A.M. Best Company. (as of 6/09)*

# Annual Meetings Reimbursements

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

The Chapter is to allocate \$2,500 not to exceed \$250 per 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 annual 11 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 & 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) For the 2009/2010 year the reimbursement amount has been set at \$1,500 not to exceed \$150 per person.

## Answering Survey Questions



### Q. Why are the Dinner Meetings so expensive?

- A. *The Chapter makes no money on Dinner Meetings. In fact, we usually run in the negative for our Dinner Meetings. The reason the rates were recently raised was to try and cover most of our costs. Over the years, the Chapter has looked into several hotels to have our monthly meeting and provide meals at a reasonable cost. The Grosvenor Hotel has provided the best value at the most reasonable price.*

### Q. Why don't we purchase advertising on a billboard on Highway 101?

- A. *Unfortunately, the cost of billboard advertising in the Bay area is more than the Chapter can afford. We did look into a billboard by the Bay Bridge and the quoted costs were from \$20,000 to \$40,000 per month. On Highway 101 the costs were less, but still much more than the Chapter budget for one billboard for one month. Our Public Information and Awareness posters on Buses and BART for the past two years have reached more than 6 million people in one month. This was determined to be the best value and use of our funds.*

### Q. People are not friendly at Chapter meetings.

- A. *I think you will find that the vast majority of members and guests attending are friendly and engaging. The solution to this problem is for members who have stopped attending to come back and be open and willing to make an effort to talk to other members. We have re-instituted our greeters at the meetings, but really, it is on everyone who attends to make an effort to speak with each other. You will find an interesting and lively exchange of ideas on a variety of topics including tax information.*





# IRS Requests Public Input on Expanded Information Reporting Requirement

IR-2010-79, July 1, 2010

WASHINGTON — The Internal Revenue Service today invited public comment on how to most effectively carry out a law change that, starting in 2012, will require businesses to report a wider range of payments to contractors, vendors and others, usually on Form 1099. These comments will help the IRS issue guidance that implements this provision in a manner that minimizes burden and avoids duplicate reporting.

Under a proposed regulation, many business purchases made with credit or debit cards would be exempt from the new reporting requirement because they are already reported by banks and other payment processors. The IRS seeks comments on additional circumstances in which duplicate reporting might otherwise occur and on rules that would prevent such duplicate reporting.

The change, enacted in March but not effective until 2012, expanded existing reporting requirements to include a business's payments related to goods and other property, and payments to most corporations. With some exceptions, payments to corporations are currently exempt from this requirement.

There are three ways to submit comments.

- **E-mail** to: [Notice.Comments@irscounsel.treas.gov](mailto:Notice.Comments@irscounsel.treas.gov).  
Include "Notice 2010-51" in the subject line
- **Mail** to: Internal Revenue Service  
CC:PA:LPD:PR ( Notice 2010-51)  
Room 5203  
P.O. Box 7604  
Ben Franklin Station  
Washington, DC 20044 .
- **Hand deliver** between 8 a.m. and 4 p.m., Monday through Friday. to:  
CC:PA:LPD:PR ( Notice 2010-51)  
Courier's Desk  
Internal Revenue Service  
1111 Constitution Avenue NW  
Washington, DC,

The deadline is September 29, 2010.

Further details are in Notice 2010-51, posted on [IRS.gov](http://IRS.gov).

*from*



**NAEA News E@lert**

**June 9<sup>th</sup> issue**

## **IRS Gears Up to Business-to-Business Information Reporting Requirement**

While an excise tax on tanning services was the first health care reform revenue raiser to hit the books, the Patient Protection and Affordable Care Act of 2010 also includes new § 6041 requirements with respect to reporting of payments made in the course of a payor's trade or business. For those of you running to your trusty copy of the IRC, § 6041 generally requires information returns to be made by every person (payor) engaged in a trade or business who makes payments (as defined in § 6041(a)) in the course of the payor's trade or business that are in aggregate \$600 or more to another person. Broadly, the new requirements (as reported in E@lert earlier this year) expand § 6041 information reporting requirements to apply to payments made to corporations and to include certain payments of gross proceeds with respect to property.

In order to provide guidance for the new law, which applies to payments made after December 31, 2011, IRS issued a notice requesting public input. While it proposed regs exempting payment card purchases otherwise reportable under § 6050W, the Service did not issue proposed regs for the entire new law, instead opting for an approach that allows more flexibility. The notice allows for a 90-day comment period, closing on September 29, 2010.

### Auction items needed for Fall Update Seminar

Our **2010 FALL UPDATE SEMINAR** will have a silent auction. The proceeds will be used for our Chapters Public Information and Awareness campaign.

Members who have items they would like to donate to the auction, please contact:

Jim Southward at [Jim@southwardtax.com](mailto:Jim@southwardtax.com) or

Bruce Lacina at [bruce@brucelacina.com](mailto:bruce@brucelacina.com)

### ATTENTION ATTENTION ATTENTION

For those who are currently or previously Enrolled Agents: scholarships for tuition (including registration, fees and books) for courses in the field of taxation, finance and accounting are now available. Examples of courses that qualify include Tax Court, NTPI, C-Star, etc.

For additional information, please contact the CSEA Education Foundation at 916/366-6646 or go to [CSEAeducationfoundation.org](http://CSEAeducationfoundation.org) and use Form S-2.

You can also contact Lydia Mazer EA at 650/593-1401 or [ljmazerea@gmail.com](mailto:ljmazerea@gmail.com)

### CALLING ALL GOLDEN GATE CHAPTER MEMBERS

The CSEA Education Foundation is now accepting donations for their annual on Line Auction to be held October 1-November 30, 2010. Donations can include timeshares,

hot air balloon rides, seminars, wine tasting events, etc.

Contact Lydia Mazer at 650-593-1401 or [ljmazerea@gmail.com](mailto:ljmazerea@gmail.com).

You can go to [CSEAeducationfoundation.org](http://CSEAeducationfoundation.org). for an application. The foundation needs to raise money to able to provide scholarships for both Enrolled Agents and prospective Enrolled Agents.

If you hear of any Golden Gate Chapter Members who are under the weather, contact **Jeanne Gerritsen, EA** at (650) 995-9903 or [jgerritsen@jps.net](mailto:jgerritsen@jps.net) so that the appropriate memento can be sent.

