



Golden Gate Chapter Newsletter

California Society of Enrolled Agents

March 2010

www.ggcea.org

Monthly Chapter Meeting

Thursday March 4, 2010

The Golden Gate Chapter proudly presents:

Ask the Experts

Featuring Joe Calderaro & Don Schippa

Moderated by Harry Rabin, EA

Join us for an evening of questions, answers and tax clarity.

On Thursday March 4th, 2010 we will be joined by two of the best problem solvers in the tax business. Don Schippa - President, Tax Research Services of Southfield, MI; Researcher Extraordinaire, and Joe Calderaro - Mr. IRS (now retired) to Members of the Golden Gate Chapter of CSEA. Harry Rabin - Our own Mr. Moderator will guide Joe & Don through the maze of questions.

These gentlemen will be present and ready to answer all your tough tax questions as only they can. Be sure to register early for the meeting and get your questions submitted when you register or send them to Don Gundry (dgundry@aol.com). ALL questions submitted prior to the meeting WILL BE ANSWERED! If there is still time remaining then questions will be taken from the floor.

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: Corned Beef & Cabbage Vegetarian: Angel hair Pasta

Dessert: Green Ice Cream

No Host Bar & No Host Wine

*Make your required dinner reservation by **Midnight, Monday, March 1, 2010.***

Register at www.ggcea.org

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.

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.

President's Message

By Denis Maurer, EA



As a break from doing taxes, I tune in to the Winter Olympics to watch the young, dedicated, hard-working athletes compete. I feel somewhat relieved that Tax Season is not as difficult as what these athletes are going through. My reward may not be a gold medal, but my clients' appreciation of the work I perform is reward enough. I also know that these athletes would never achieve what they have without the support they receive from many different sources.

Similarly, as a Member of the Golden Gate Chapter, I can find support when I need it:

- Our March Dinner Meeting is our Annual "Ask the Experts" with Joe Calderaro and Don Schippa. If you have a tax question or situation that needs a solution, this is the meeting to attend. Please send your questions for our experts to Don Gundry at: DGundry@aol.com.

- Our Chapter's Team Meeting in Redwood City will be held on March 12th at 8am at David King's office. And the San Francisco meeting will be held on March 19th at 8am at the Boulevard Café in Daly City. These informal meetings are an excellent time to ask questions and receive answers.

- The CSEA and NAEA websites are also a valuable resource.

- Speaking of valuable resources: on June 14th and 15th, the Golden Gate Chapter is presenting a seminar on "What Representation Brings to Your Practice." You can read about this new and important seminar later in this newsletter. There are two levels for this seminar: Basic and Intermediate. Space is limited, so reserve your place now.

Two more pieces of information for your clients and new associates:

- The first is to inform your clients who own businesses with gross receipts over \$100,000 to register with the Board of Equalization and to file their Sales and Use Tax return before April 15th 2010.

- The second is that if you know of any tax preparers who are not Enrolled Agents and would like to be a Professional Associate of CSEA and the Golden Gate Chapter, CSEA has reduced the fee to \$95.00 to help new associates. Have these preparers contact the Membership Committee of the Golden Gate Chapter or CSEA directly. Since April is the only month we do not hold a Chapter Meeting, please mark your calendars for our next meeting on May 6th. I wish you all a successful Tax Season!

Calendar of Events

Mark your Calendars

March 2010

- | | | | |
|--------------------------|----------------------------|---------|--------------------------|
| 4 | Monthly Chapter Meeting | 6:00 pm | <input type="checkbox"/> |
| "Ask the Experts" | | | |
| 12 | Redwood City Team Meeting | 8:00 am | <input type="checkbox"/> |
| 19 | San Francisco Team Meeting | 8:00 am | <input type="checkbox"/> |

April, 2009

No Meeting

- | | | | |
|----|----------------------------|---------|--------------------------|
| 9 | Redwood City Team Meeting | 8:00 am | <input type="checkbox"/> |
| 16 | San Francisco Team Meeting | 8:00 am | <input type="checkbox"/> |

May 2010

- | | | | |
|----|----------------------------|---------|--------------------------|
| 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"/> |

June 2010

- | | | | |
|----|--------------------------------------|---------|--------------------------|
| 10 | Monthly Chapter Meeting | 6:00 pm | <input type="checkbox"/> |
| 14 | Practitioners Representative Seminar | Day 1 | <input type="checkbox"/> |
| 15 | Practitioners Representative Seminar | Day 2 | <input type="checkbox"/> |
| 18 | Redwood City Team Meeting | 8:30 am | <input type="checkbox"/> |
| 18 | San Francisco Team Meeting | 8:00 am | <input type="checkbox"/> |

July 2010

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

August 2010

- | | | | |
|----|--------------------------------------|---------|--------------------------|
| 5 | Monthly Chapter Meeting | 6:00 pm | <input type="checkbox"/> |
| 13 | Technology Seminar with Bob Jennings | | <input type="checkbox"/> |
| 20 | Redwood City Team Meeting | 8:30 am | <input type="checkbox"/> |
| 20 | San Francisco Team Meeting | 8:00 am | <input type="checkbox"/> |

September 2010

- | | | | |
|---|-------------------------|---------|--------------------------|
| 2 | Monthly Chapter Meeting | 6:00 pm | <input type="checkbox"/> |
|---|-------------------------|---------|--------------------------|

October 2010

- | | | | |
|---|-------------------------|---------|--------------------------|
| 7 | Monthly Chapter Meeting | 6:00 pm | <input type="checkbox"/> |
|---|-------------------------|---------|--------------------------|

November 2010

- | | | | |
|------------|--|---------|--------------------------|
| 4 | Monthly Chapter Meeting | 6:00 pm | <input type="checkbox"/> |
| 10, 11, 12 | CPE by the Bay
Fall Seminar | | <input type="checkbox"/> |

Newsletter Info?

**Have something you want the Chapter Members to know?
Print it here**

Due: The 10th of each month.

**To: Amanda (Southward) Boston, EA
amanda@southwardtax.com**

EMPLOYMENT EXCHANGE BANK

<http://goldengateea.blogspot.com>

CONSIDERATION REQUESTED OF ADVERTISERS:

*It is the responsibility of advertisers to renew ads monthly. Ads not renewed will not be reprinted.
For more information or to place an ad, contact:*

Dalia Wood, CFP, EA 1920 Alden Street, Belmont, Ca 94002 dalia@daliawood.com Phone: 650-520-5601

Upcoming Golden Gate Chapter Seminars

- Monday, **June 14** and Tuesday, **June 15**, Practitioners Representative Seminar; two tracks (intermediate and advance). See pages 5 and 6 for details or go to Events on www.ggcea.org.
- **August 13, 2010** Technology Seminar with Bob Jennings.
- Wednesday, Thursday and Friday, **November 10, 11, and 12, 2010**
CPE by the BAY "Fall Seminar" Providing Quality speakers with their latest topics. Watch your email for details.

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, EA at 650-325-9362, mharding@alumni.stanford.org or just tell Members at the check in desk of our monthly dinner meeting.

If you hear of any Members under the weather, please contact **Jeanne Gerritsen, EA** 650-995-9903 or jgerritsen@jps.net so the appropriate memento can be sent.



EA TEAM MEETINGS:

All Chapter Members welcome. No agenda. Get your tax questions answered and network with other EAs.

Redwood City Group:

Will meet Friday, **March 12th** 2010 at **8:00 am**
At King & Associates: 820 American Street, San Carlos
Parking available in front of office.

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

San Francisco Group:

Will meet Friday, **March 19th, 2010** at **8:00 am** at
Boulevard Café, 2 Poncetta Drive, Daly City (near BART)

Call Rico Delodovici, EA for more information: 650-755-3727

Budget Request

The Finance & Budget committee requests that all chapter committee chairs, chapter officers and directors requiring a budget for Fiscal Year 7/2010 to 6/2011 submit their request for budget to Pam Blair prior to **April 20, 2010**. A copy of the Budget Request form is available from Pam.

Please remember that even if you are not going to be serving on the committee that you currently chair next year, unless you budget now, the committee will not have a budget for next fiscal year



Giants Vs. Dodgers

Sunday, August 1st 1:00pm

View Box Seats - Section 304

Seats are the same as last year. Numbers are limited to 25 seats, cost is \$37.00 per ticket (price went up \$3.00).

**Wishing you a
plentiful and
stress free
Tax Season**



Board of Directors

President

Denis Maurer, EA
415-850-1391
dsmaurer@sbcglobal.net

Vice President

Glenn Carlson, EA
415-519-1728
Carlson1040@sbcglobal.net

Secretary

Lydia Mazer, EA
650-593-1401
lydiamazer@yahoo.com

Treasurer

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

Immediate Past President

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

CSEA Director

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

Directors to June 2010

Frank Tom, EA
415-425-3834
fmtom88@msn.com

Bruce Lacina, EA
650-369-7472
bruce@brucelacina.com

Directors to June 2011

Dennis Fullalove, EA
650-583-6087 x203
djf@sfaea.com

Amanda Boston, EA
650-591-9661
amanda@southwardtax.com

Ellis Hsu-Mastromonaco, EA
415-333-3756
ehmastro@sbcglobal.net

Committees

Administrative Review
Norman M. Golden, EA

Awards
Norman M. Golden, EA

Bylaws

Jeff Savitz, EA

Education

Fall Update. Seminar

Bob Kern, EA

1-Day Seminar

TBD

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

Employment Bank

Dalia Wood, CFP, EA

Examination

Midge Schmidt, EA, CPA

Finance & Budget

Pam Blair, EA

Historical

Rico Delodovici, EA

Hospitality/ House & Site

Liz Stettiner, EA

Dennis Fullalove, EA

Member Benevolence

Jeanne Gerritsen, EA

Membership

Midge Schmidt, EA, CPA

Newsletter Editor

Amanda Boston, EA

Nominating

Jeff Savitz, EA

Public Disaster

Verna Wallace, EA

Public Information & Awareness

Denis Maurer, EA

Quickfinders

Dennis Fullalove, EA

Scholarship

Lydia Mazer, EA

Strategic Planning

Glenn Carlson, EA

Student Education Outreach

James Southward, EA

Tax Agency Liaison

Liz Stettiner, EA

Technology

Norman M. Golden, EA



GOLDEN GATE CHAPTER CSEA EDUCATION

The Leader In Innovative Tax Seminars!

DISCOVER

WHAT REPRESENTATION BRINGS TO YOUR TAX PRACTICE

TWO 2-DAY CONFERENCES

Appropriate For All Tax Return Practitioners

ENROLLED AGENTS, CPAS, ATTORNEYS, CTEC, TAX MANAGERS AND ACCOUNTANTS

Monday & Tuesday
JUNE 14-15, 2010

LUNCHEON KEYNOTE SPEAKER *(Subject To Availability)*
KAREN HAWKINS - DIRECTOR OF OPR
"Representation Ethics"



YOUR CHOICE OF **TWO FULL 2-DAY CONFERENCES**
WITH OUR PROFESSIONAL & EXPERIENCED FACULTY

CLAUDIA HILL ROBERT MCKENZIE CHUCK RETTIG RICK SPEIER

BASIC TRACK

DAY ONE

CLAUDIA HILL

INTRODUCTION TO TAXPAYER REPRESENTATION
& PROTECTING YOUR TAXPAYER'S RIGHTS

KAREN HAWKINS

REPRESENTATION ETHICS

CHUCK RETTIG

OVERVIEW: EXAMINATION PROCESS & PROCEDURE

CLAUDIA HILL

RESPONDING TO CP-2000's

DAY TWO

CLAUDIA HILL

CORRESPONDENCE EXAMS

ROBERT MCKENZIE

INTRODUCTION TO
COLLECTION REPRESENTATION

ROBERT MCKENZIE

AUDIT RECONSIDERATION PROCEDURES

RICK SPEIER

CRIMINAL TAX ISSUES FOR THE
NON-ATTORNEY REPRESENTATIVES

INTERMEDIATE TRACK

DAY ONE

CHUCK RETTIG

APPEALS - GETTING THERE
AND GETTING IT RIGHT [EXAM]

KAREN HAWKINS

REPRESENTATION ETHICS

ROBERT MCKENZIE

OVERVIEW OF COLLECTION
MITIGATION TECHNIQUES
(4 hrs.)

DAY TWO

ROBERT MCKENZIE

CDP HEARINGS [COLLECTION APPEALS]

CHUCK RETTIG

INNOCENT SPOUSE: SEPARATING THE LIABILITY

RICK SPEIER

ALTERNATIVE METHODS OF PROOF-
ECONOMIC REALITY AUDITS, INCOME
RECONSTRUCTIONS

CLAUDIA HILL/CHUCK RETTIG

RESPONDING TO STATUTORY NOTICE OF DEFICIENCY -
HOW FAR CAN THE NON-ATTORNEY GO?

Convenient Location - **Crowne Plaza Airport** - Burlingame, CA
Close To San Francisco Airport • Take BART To SFO Airport • Free Shuttle Transportation From Airport • Free Parking

VACATION & LEARN PACKAGE

Enjoy A Weekend In San Francisco *(Special Hotel Rates)*
and Attend the Conference on Monday & Tuesday

SECURE YOUR REGISTRATION!

Register Today with Deposit of Only \$200

Limited Seating - Reserve Early

For More Information About the Golden Gate Chapter Society of Enrolled Agents
Visit Our Website www.ggcea.org

Golden Gate Chapter • California Society of Enrolled Agents • P.O. Box 6272 • San Mateo, CA 94403
Contact: Robert Kern, EA, Education Chair • GoldenGateEA@aol.com • (650) 573-5800 x 302

GGCEA REPRESENTATION CONFERENCE FACULTY BIOS

Karen Hawkins, MBA-Taxation, JD, M.Ed.

Director, IRS Office of Professional Responsibility, Washington, DC

Prior to taking this appointed position in April 2009, Ms. Hawkins was in private practice at the Oakland California Law Firm of Taggart & Hawkins, specializing in civil and criminal tax controversy cases for nearly 30 years.

- V. Judson Kelin Award, California Bar's Taxation Section
- National Pro Bono Award, ABA's Taxation Section
- Chair-Elect of the American Bar Association Section of Taxation

Claudia Hill, EA, MBA

Owner/Principal, Tax Mam, Inc./ TMI Tax Services Group, Inc, Cupertino CA

Claudia Hill is a nationally recognized tax professional and frequent lecturer on taxation of individuals, tax planning, and representation before the IRS. She is often called upon by media as a resource for tax topics for periodicals such as *Forbes*, the *Wall Street Journal*, and the *San Jose Mercury News*. Her private practice focuses on individual clients, including return preparation, tax planning, small business advisory services, tax problem resolution and representation. She has written numerous articles advocating reform or elimination of the individual AMT.

- Editor-In-Chief, CCH Inc. *Journal of Tax Practice & Procedure*
- CCH Audio Seminar Presenter
- Instructor/Course Writer, IRS Nationwide Forums
- Associate Member, ABA Tax Section
- Life Member, American Tax Policy Tax Institute
- Fellow & former Dean, NAEA-EF National Tax Practice Institute / National Practice Specialties Institute
- Special Advisor & former Chair, Government Relations Committee, National Assn. of Enrolled Agents
- Invited testifier President's Tax Reform Panel, March 2005
- Featured Speaker, Collection Update, "Tax Talk Today" (2005 internet tax show)
- Featured Speaker, IRS Electronic Services, "Tax Talk Today" (2003 internet tax show)
- Panelist & Moderator, "The New IRS Stands Up", IRS-Private Sector Conference, January 2000
- Member, 1987 Commissioner's Advisory Group, National Office of the IRS

Robert McKenzie, Esq.

Partner, Arnstein & Lehr, LLP, Chicago IL

Robert McKenzie concentrates his practice in representation before the IRS and State tax agencies. He has lectured extensively and presented courses to CPAs, attorneys and Enrolled Agents nationwide on the subjects of taxation and representation. He has made numerous media appearances, including Dateline NBC and The ABC Nightly News.

- Vice-Chair, Professional Services, ABA Tax Section (2003-2005)
- Past Chairman, Employment Tax Committee, the ABA Section on Taxation
- Past Co-Chair, Task Force for Bankruptcy Legislation, the ABA Section on Taxation
- Past Chair, Chicago Bar Association Federal Tax Committee
- Dean, National Tax Practice Institute (1998-2002)
- Author – *Representation Before the Collection Division of the IRS*
- Co-Author – *Representing the Audited Taxpayer Before the IRS*
- Co-Author – *Representation Before the United States Tax Court*

Charles P. Rettig, Esq.

Hockman, Salkin, Rettig, Toscher & Perez, P.C., Beverly Hills CA

Chuck Rettig is a Certified Specialist in Taxation Law & Estate Planning, Trust and Probate Law, by the State Bar of California Board of Legal Specialization. He has been quoted with respect to tax-related matters by the *Wall Street Journal*, *Forbes*, *Tax Analysts-Tax Notes*, the *BNA Daily Tax Report*, the *Los Angeles Times*, and other national periodicals.

- Past-Chair, Taxation Section, State Bar of California
- Past-Chair, Taxation Section, Beverly Hills Bar Association
- Chair, Civil & Criminal Tax Penalties Committee, ABA Section of Taxation
- Incoming Vice-Chair, IRS Advisory Council (IRSAC)
- Elected Regent & Fellow, Advisory Board, California Franchise Tax Board
- Member, National Board of Advisors, Graduate Tax Program (LL.M. in Taxation), New York University of Law
- Member, Advisory Board, CCH *Journal of Tax Practice & Procedures*

Richard Speier, Jr. Esq.

Former Deputy Chief, IRS Criminal Investigation, Washington, D.C.

Rick Speier was the IRS Criminal Investigation's 2nd-In-Command, responsible for the entire investigative program. During his IRS career, Rick often represented IRS before the media and on Capitol Hill, testified extensively as a Government Expert during criminal trials, and was a frequent participant as a panelist and speaker before practitioner groups, including the American Bar Association. Since his retirement from government service in 2006, has served as a consultant to attorneys and corporate clients who seek his guidance in matters dealing with all financial crimes, with emphasis on tax crimes.

- Former IRS Special Agent, San Jose Field Office
- Former IRS Special Agent, Los Angeles Field Office
- Acting Chief, IRS Criminal Investigation, 2006