



Mission Society of Enrolled Agents

A California Non-Profit Mutual Benefit Corporation

June 2007 / Volume 3 / Issue 4

Board of Directors

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2nd Vice President

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Treasurer

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Karen Fihn, EA

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1 Year Term

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David Hatt, EA

Directors - Second Year of Two Year Term

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Sam Trinh, EA

Directors - First Year of Two Year Term

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Alan Pinck, EA

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Russell Barnett, EA

For Contact information for any of the Board Members listed above you will find them on the web site under the MSEA board area.

1475 S Bascom Ave. #206

Campbell, CA 95008

Phone: (800) 832-6732

Fax: (408) 371-8677

www.missioneas.org

office@missioneas.org

President's Communication

The June Board Meeting will be my last as your president and this column is my last one to you as your president. The year has certainly gone quickly.

First, I would like to thank you for your great support during my year as President. Second, I thank my Committee Chairs, and its members have done exemplary jobs and worked very hard to keep Mission in the forefront. Finally, but not least, I thank the Mission Board of Directors for your unwavering support; I am only a coordinator for all of your dedicated contribution, keeping Mission Chapter in the superior position.

I could not have done my job without the support of my Education Chair, George Vogel, EA and the committee members meet monthly to design and implement a series of excellent education program from basic-to-advance to fit our member needs.

Because of our geographical wide spread, we have a San Jose luncheon meeting and two satellite group dinner meetings – one in Monterey and one in Palo Alto. Under our three program coordinators – George Vogel, EA, (San Jose), Margy Dunn, EA (Monterey) and Jill Mendenhall, EA (Palo Alto) because of their dedicated work, our members have a choice to go any location to fit their schedule or interest. Each meeting offers great networking and education opportunities.

Under President-Elect Randy Warshawsky's, Treasurer James Houston's and Monterey Director Margy Dunn's innovation, we have been using evite.com to compile our monthly luncheon or dinner reservation list. Using evite.com has greatly made it easier for us to maintain the list and it has provided a single source for resolving disputes.

With our Director Alan Pinck's leading coordination, Mission had a group of members to attend the Giant's Baseball and BBQ event at San Jose Giant's Stadium on August 23, 2006. Not only we enjoyed the program with a lot of fun, also "ENROLLED AGENTS" was proudly displayed on the Stadium's Jumbo screen.

Our Membership Chair, Tom Chun, EA, has done an outstanding job including hosting a successful New Member Orientation.

Our PIA Chair, Tom Chun (same guy as the previous paragraph) made a presentation to San Jose State University in front of Professor Moschetti's tax class speaking about the EA designation. Also under PIA, Mission decided to use two regional newspapers for our 2007 tax advertising campaign.

Thanks, again, to everyone for your superb work and your great support this past year. It has been my privilege to have been your president.

George Pan, EA

President of MSEA

Phone: (408) 727-8011

E-mail: panpadgett@comcast.net

Monthly Meetings

San Jose Meeting

3rd Tuesday of the Month at 11:30 AM
Maggiano's Little Italy, Santana Row
3055 Olin Ave. #100, San Jose

Topic: *Election and installation of officers*

Monterey Meeting

4th Wednesday of the Month at 6:30 PM
Lugano's Swiss Bistro
3670 The Barnyard, Carmel

Speaker: TBA

Topic: TBA

Palo Alto Meeting

4th Tuesday of the Month at 6:30 PM
Ming's Restaurant
1700 Embarcadero Road, Palo Alto

Speaker: Raymond Sheffield

Topic: *Tax and Estate Planning*

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Committee Chairs:

Awards

Viola Nosinger, EA

Budget & Finance

James Houston, EA

By Laws

Rosemary Hernandez, EA

Communications

/Newsletter

Dorothy McGinley, EA

CTEC Representative

Gregory Steinbis, EA

Disaster Service

Karen Fihn, EA

Education

George Vogel, EA,

Ethics and

Professional Conduct

Norma Foss, EA

Legislative Affairs

Joseph Salazar, EA

Long Range Planning

Randy Warshawsky, EA

Membership

Tom Chun, EA

Jill Mendenhall, EA

Monthly Meeting Program

George Vogel, EA

Nominating

David Hatt, EA

Office Liaison

Ted Danen, EA

Past Presidents

Advisory Council

David Hatt, EA

Public Awareness

& Information

Tom Chun, EA

Review (Formerly Audit)

John Oliver, EA

Scholarships

Jessie Singh, EA

Tax Support &

Special Interest Groups

James Houston, EA

For Contact information for any of the chairs listed above is available on the web site under the MSEA board area.

Board of Directors Minutes

San Jose, CA

May 15, 2007

The Mission Society of Enrolled Agents regular Board Meeting was called to order by President George Pan, EA at 10:00AM.

Roll call was taken. Board members present: President George Pan, EA, President Elect Randy Warshawsky, EA, Vice President Myra Thompson, EA, Secretary Ted Danen, EA, Treasurer James Houston, EA, Immediate Past President & CSEA Director Karen Fihn, EA, Directors Jessie Singh, EA, Margy Dunn, EA, Ilse Beck, EA, Sam Trinh, EA, John Oliver, EA, Alan Pinck, EA, Dorothy McGinley, EA and Russell Barnett, EA. Board member absent: CSEA Director David Hatt, EA.

Visitors: Tom Chun, EA and George Vogel, EA.

Minutes of the last meeting were accepted as presented.

TREASURER'S REPORT: Was reviewed.

COMMITTEE AND ORGANIZATION REPORTS: Were presented.

OLD BUSINESS: No motions were made.

NEW BUSINESS: A motion was made and passed to allocate a maximum of \$900 to Director Alan Pinck, EA and President Elect Randy Warshawsky, EA and a maximum of \$700 to Treasurer James Houston, EA and Vice President Myra Thompson, EA to attend the CSEA meetings in Ventura, CA. President Elect Randy Warshawsky, EA abstained.

ADJOURNMENT: There being no further business, the board meeting was adjourned at 11:45AM by President George Pan, EA. The next meeting is scheduled for June 19, 2007 at 10:00AM at Maggiano's, in San Jose.

Respectfully Submitted,

Ted Danen, EA

Secretary

CSEA Report

Do you have question about developing or managing your practice? Come to the Tax Practice Management Workshop in Ventura Beach. Then stay for the fun and attend the CSEA annual meeting.

For Memorial Day weekend why not take a trip to Reno. Then stay for a while. See you CSEA board in action join a CSEA committee.

And don't forget Super Seminars in Reno and Las Vegas

- **May 28 - 30**
CSEA Committee and Board Meetings – Grand Sierra Resort & Casino, Reno
- **May 31 - June 2**
Super Seminar
Grand Sierra Resort & Casino
Reno NV
- **June 6**
Audio Tax Teleconference
Federal Representation
- **June 11 - 13**
Super Seminar
South Point Hotel & Casino
Las Vegas, NV
- **June 14 - 16**
Super Seminar
South Point Hotel & Casino
Las Vegas, NV
- **June 19 - 20**
Tax Practice Management Workshop – Marriott Ventura Beach
- **June 20 -22**
CSEA Annual Meeting
Marriott Ventura Beach
- **June 22 - 24**
CSEA Board Meeting
Marriott Ventura Beach

Board of Directors Minutes - Practitioner Liaison Meeting

April 26, 2007

San Jose, California

Time: 10:30 AM – 2:30 PM

Attendees: Name, Title & Organization

- James R. Kinsey, Sr. Stakeholder Liaison Specialist, IRS
- Marsha Phillips, Stakeholder Liaison, IRS
- Vivian Draughon, Stakeholder Liaison, IRS
- Barbara Huggins, Exam SBSE, Group Manager, IRS
- Timothy C. Schakow, California Area, Collection Manager, IRS
- Ron Wergin, Appeals Settlement Officer, IRS
- Chong Hong, Attorney, Chief Counsel, IRS
- Stella White, Taxpayer Advocate Service, IRS
- Karen Fihn, EA, Immediate Past President of Mission Society of Enrolled Agents
- George S. Pan, EA, President of Mission Society of Enrolled Agents
- Randy Warshawsky, EA, President-Elect of Mission Society of Enrolled Agents
- Ted Danen, EA, Secretary of Mission Society of Enrolled Agents
- James Houston, EA, Treasurer of Mission Society of Enrolled Agents
- Myra Thompson, EA, Director of Mission Society of Enrolled Agents
- Jaswant S. Jessie, EA, Director of Mission Society of Enrolled Agents
- Alan Pinck, EA, Director of Mission Society of Enrolled Agents
- Dorothy McGinley, EA, Director of Mission Society of Enrolled Agents
- Sam Trinh, EA, Director of Mission Society of Enrolled Agents
- Ilse Beck, EA, Director of Mission Society of Enrolled Agents
- Rosemary Hernandez, EA, Mission Society of Enrolled Agents
- Roger S. Kent, EA, California Society of Tax Consultants
- Joel Berk, EA, Mission Society of Enrolled Agents
- Michael Zaplitny, EA, Mission Society of Enrolled Agents
- Harry Christian, EA, Mission Society of Enrolled Agents
- Jon C. Field, EA, Mission Society of Enrolled Agents
- Laimdota Maizitis, EA, East Bay Society of Enrolled Agents
- Morris H. Miyabara, EA, Golden Gate Society of Enrolled Agents
- Khorsheed Alam, EA, CPA, Mission Society of Enrolled Agents
- Jeffrey Tarnowski, CPA
- Nidhi Sharma, CPA
- Ruprat Wadher, CPA
- Connie Yenehik, CTEC

Meeting Summary

Guest Speaker 1 – Barbara Huggins, IRS Exam, SBSE Group Manager

We will see a large turnover in the IRS in the next few years. Fifty-four percent of individuals working for the IRS are eligible for retirement. Hiring is on hold until 2008.

Steps for employment in IRS Examination include obtaining a Degree in Accounting, Accounting Test, Interview and one year on Probation. Eighty percent of the Tax Gap is caused by Individuals and Small Businesses. The Tax Gap is the difference between what the IRS thinks it should be collecting and what it does. The biggest reason for the Tax Gap is not non-filers but the under reporting of income and the over reporting of deductions.

Guest Speaker 2 – Timothy C. Schakow, California Area, Collection Manager

They want the Revenue Officers to go out into the field to see first hand the assets of the taxpayer. The IRS

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Minutes - Practitioner Liaison Meeting (continued from page 3)

wants the tax practitioners to be prompt in responding to deadlines set by the Revenue Officer, such as filing prior year tax returns. Form 2848 Power of Attorney should be complete including all periods to be addressed. Collections wants to get a formal installment agreement or otherwise complete the case quickly and move on to the next case in their backlog.

Guest Speaker 3 – Stella White, Taxpayer Advocate Service

Systemic problems should be brought to the attention of the Taxpayer Advocate and advanced to national attention through the Systemic Advocacy Management System (SAMS). They have a procedure called inventory balancing which may result in a systemic problem presented to the San Jose Office being sent to some other part of the country to be worked. The IRS is interested in furthering the transparency concept which allows access to IRS procedures so everyone can see what is going on.

Guest Speaker 4 – Marsha Phillips, Stakeholder Liaison Western Area 11 Supervisor

Marsha Phillips introduced new Stakeholder Liaison Western Area 11 Manager, Vivian Draughon. Plaques were presented to recognize partners in providing education.

Guest Speaker 5 – Chong Hong, Attorney, Office of Chief Counsel

If the case involves less than \$50,000 it is considered a small case by the Tax Court. The procedure is shorter, informal and less strict on evidence. The drawback is that the decision of the judge is not subject to appeal. You may use something other than Form 2848 for Power of Attorney as long as it contains all the items that need to be provided. Disadvantages include that it doesn't go into the Central Office and IRS personnel aren't familiar with anything other than Form 2848 as the POA.

Guest Speaker 6 – Ron Wergin, Appeals Settlement Officer

Ron Wergin provided Form 656 Offer in Compromise and mentioned some specific issues. Under the three payment plans available, it is his opinion that the Lump Sum Cash Offer is the one that will be used the most. This option requires the offer amount to be paid in five or fewer installments, upon written notice of acceptance. Twenty percent of the total amount of the offer must be paid when you submit the Form 656. It doesn't specify how long you have to complete the five payments. The twenty percent is non-refundable if the Offer is not accepted.

Guest Speaker 7 - James Kinsey – Sr. Stakeholder Liaison Specialist

James Kinsey went over the systems that can be used to advance our concerns to the IRS National Level. The Taxpayer Advocate Service accepts issues, ideas and suggestions through the Systemic Advocacy Management System (SAMS). The IRS Stakeholder Liaison (SL) function has established the Issue Management Resolution System (IMRS) a process that facilitates stakeholder issue identification, resolution and feedback. The Industry Issue Resolution Program (IIR) accepts topics for resolution involving a controversy, a dispute or an unnecessary burden on taxpayers.

Issues & Status

Issue: In an audit of Schedule C, Profit or Loss from Business, the initial letter and then the audit results at the end refer to "other expenses" (recap on Page 1 of Schedule C with detail on page 2) as one item. One dollar amount difference is given at the end of the audit instead of giving the dollar amount difference for each of the individual items listed on page two separately. This makes it impossible to track the difference referred to in the audit to the expense that caused the difference. It appears that this is a flaw in the current software program that the auditors are using and will be corrected when they start using the new program in 2008.

Issue Status: No Outstanding issues.

Issue: Tax Practitioner had a letter from the Kansas City Campus disallowing all items on Schedule A, Itemized Deductions, including mortgage interest, received after the taxpayer had sent in supporting documents, including Form 1098, mortgage interest. Stella White, Taxpayer Advocate Office, took the letter and would follow-up.

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Minutes - Practitioner Liaison Meeting (continued from page 4)

Issue Status: No Outstanding issues.

Issue: The taxpayer received a letter from the auditor complaining that the Tax Practitioner had been uncooperative in settling how the amount owed would be paid. Apparently nothing can be done since no formal installment agreement had been signed.

Issue Status: No Outstanding issues.

Issue: Tax Practitioners have been seeing IRS notices stating that the State Income Tax Refund was not being included on the tax return as taxable income. The State Income Tax Refund is not taxable if there has been no tax benefit from the State Deduction (AMT situation). James Kinsey said that we would have to deal with the individual cases, but to send him a copy of the letters and he would submit the issue through IMRS.

Issue Status: No Outstanding issues.

Roundtable & Comments

There will a refresher course on Tuesday, May 1, 2007, for those who attended the course in November 2006 for teaching payroll courses with the State to small employers. On Tuesday, May 22, 2007, the 2007 IRS/FTB E-File Roundtable will be held at the Santa Clara Elks Lodge. The Townhall Meeting which is presented annually by five Bay Area Chapters of CSEA will be presented on September 27, 2007 in San Jose.

Next Scheduled Meetings: August 16, 2007 and November 15, 2007.

Respectfully Submitted,
Ted Danen, EA,
Secretary MSEA

Mission Society of Enrolled Agents - 2007 Retreat

San Jose, CA
May 18, 2007

The Mission Society of Enrolled Agents 2006 Retreat was called to order by President Elect Randy Warshawsky at 8:30 AM.

Members present: Randy Warshawsky, George Pan, David Hatt, Myra Thompson, Ted Danen, Ilse Beck, Karen Fihn, Jill Mendenhall, Joel Beck, Alan Pinck, John Oliver and Dorothy Lang.

The MSEA Retreat Schedule consisted of Introductions, Review of Schedule, Review of Calendar, Treasurer Report, Committee Reports & Questions, Updated News from CSEA & NAEA to be followed by a Brainstorming Session and Review of Action Plan for the Year.

Treasurer Report: Randy Warshawsky reported that this fiscal year is turning out to be profitable.

Education Committee Report & Questions: Myra Thompson is working on a one day seminar with more than one topic. Ilse Beck is working on the SEE Class which will begin on July 28, 2007. The E-file Roundtable Presented by IRS/FTB will be held on May 22, 2007. MSEA is hosting the five Chapter IRS Town Hall Meeting in San Jose on September 27, 2007. MSEA will also do the 6-7 mini-workshops which will meet the 4 hrs of CA CE for CTEC people.

Membership Committee Report & Questions: The next meeting will be held on May 25, 2007. The goal of CSEA is for us to increase our current membership of just under 400 by 10% during the next fiscal year. Randy Warshawsky wants to increase the participation of the members we already have.

Communication Committee Report & Questions: The newsletter has evolved over the past year. If you notice an incorrect date, please notify the Editor ASAP. A request was made to move the request for payment voucher to the regular section of the web site from the Board member only section. It was the general opinion that the number of emails from NAEA, CSEA and MSEA has really increased and it is hard to keep up with them all.

PIA Committee Report & Questions: Contact with San Jose State University is on hold till the Fall. The newspaper advertising that we did this past year seems to have been a bust. A problem with advertising is the ability to judge the results. The Bob Brinker radio advertising was done through CSEA. It was suggested that instead of the Chapters receiving matching funds up to \$1,500 for advertising from CSEA, that we pool all the money and do one mass advertising campaign. It was also suggested that setting up a booth at the Fairs, Home Shows, etc. and handing out literature and business cards would be a good way to use our advertising money.

Updated News from CSEA & NAEA: The CSEA Board/committee meetings in Reno, NV on May 29-30, 2007 will be the last meeting for this year's Board. The New Board will be sworn in at the 2007 Annual Meeting in Ventura, CA on June 20-22 and have their first meetings on June 23-24, 2007 after the Chapter Presidents Workshop on June 22, 2007. The Annual Meeting will be in Sacramento next year and it is always at the end of June. Karen Fihn was not aware of the costs to the hosting Chapter. It was mentioned that we can make MSEA stronger by participating in CSEA. CSEA Board/committee meetings are open to members and are interesting in seeing what direction CSEA wants us to go. It was mentioned that by increasing participation in MSEA it will flow over to CSEA. We need to get on solid ground at MSEA and then support CSEA.

NAEA has gotten the IRS to change the selection boxes on the SEE application to were the applicant can select to obtain information from NAEA and no one else. NAEA is supporting the Bill to get registration of all tax preparers.

Brainstorming Session:

- Need more social activities to get members involved; Baseball game, Monte Carlo Night and Horse Racing were mentioned as possibilities.
- Board members should sit at different tables at the luncheon meetings.
- Name tags should be worn.
- Pick someone at the luncheon meeting that you don't know and talk to them.
- After the pledge to the flag, have the members say hello to the person behind them.
- SIG groups need to make their presence known by information on the web site and announcements at the luncheon meetings. Put information in the newsletter, length of the newsletter does not determine the cost.
- Suggestion to change the by-laws to have nomination and election of officers & board members in May instead of June to give them more time to get ready for the next year.
- It was suggested to have a seminar on the basics of how to use a computer.
- The format of the education mailings have been changed for this year.
- Members need to know what the benefit is to them by being a member, the one most often mentioned is networking.

Clarification of Mortgage Interest Deduction presented at November MSEA Luncheon

For those who were in attendance at the November MSEA luncheon when I spoke on deductible mortgage interest I need to clarify one main point. I said that the interest on a mortgage up to \$100,000 over adjusted basis would be deductible assuming that the total of all mortgages were less then \$1,000,000 when in fact it is the interest on mortgages of up to \$100,000 over the balance of acquisition debt.

EXAMPLE

Mary has a mortgage balance on her original mortgage from the purchase of her home of \$60,000. She wants to pay off credit card debt, purchase a new BMW and take an around the world cruise, so she goes to the bank and gets a second mortgage on her home for \$150,000. In this scenario assuming the second was an interest only loan (to keep the example simple), she would be able to deduct the mortgage interest on the original \$60,000 mortgage and only 2/3rd's of the interest on the second.

I will be giving a mini-workshop on this topic for MSEA in the fall where I will have time to go over in more detail the complexities of "Home Mortgage Interest Deduction" I hope to see you there.

Alan Pinck EA

*MSEA 2007 Retreat
(continued from page 6)*

- President Elect Randy Warshawsky handed out a list of duties for each position on the Board and asked that they be reviewed and additions or changes be made by those currently holding that position.
- President Elect Randy Warshawsky handed out a list of expectations for the MSEA Office and the Bookkeeper & Tax preparer for review.
- Review Action Plan for the Year: To obtain a bigger bottom line financially, improve education, increase membership and membership participation, increase communication with the members and get the word out on what an Enrolled Agent is.

The 2007 Retreat was adjourned by President Elect Randy Warshawsky at 1:30 PM.

Respectfully Submitted,
Ted Danen, EA Secretary

Welcome New Members

- Robert McMillen
- Yeneneh S. Abagiro
- Chad Hatalla
- Joel Busch
- Jennie Deh
- Robert S. Dougherty
- Marie Aceves
- Dung Huynh

Visiting the Fresno Campus

Would you be interested in visiting the Fresno campus?

If you would, send an e-mail to James Kinsey. In the subject line put "I want to visit Fresno" The address is: James.R.Kinsey@irs.gov

If they see enough interest and understand why, maybe we can get a tour of the service center.

It the text of the e-mail tell James what you would be interested in seeing and why.



APRIL 15

Year Round

Looking for two tax professionals to work YEAR round or part year in a busy tax office. Experience preferred

** Available Now **

E-mail resumes with salary requirement to HRAdmin@4taxman.com

Pluses:

- Lacerte
- QuickBooks
- Tax Tools
- Excel
- Outlook
- Good Telephone Skills
- EA or CPA a plus (not req)



The Tax Man

1800 Hamilton Av #220 Located between Meridian and Leigh Av.

2007 Preparation Classes for Special Enrollment Exam

Presented by:
Mission Society of Enrolled Agents



Part I *Individuals*
Dates: July 28, August 4, 11
Break to take exam on Part 1

Part II *Business*
Dates: Aug. 25, Sept. 8, 15, 22
Break to take exam on Part 2

Part III
Representation, Practice, Procedures
Dates: October 6, 13, 20
Break to take exam on Part 3

Time: Saturdays 9:00 am to 3:30 pm (Lunch not provided)

Locations: Telesky Financial Services & Rosemary Hernandez & Associates
2095 Park Ave San Jose, CA 95126

Instructors: Alan Pinck EA, Arnie Pinck EA, Dorothy Lang EA, & Rick Hillsbery EA,

Class Fees: Part I - \$225
Part II - \$225
Part III - \$225
All three parts - \$600

Early Bird Discount register by June 12 - **\$525.**
Text Books included in class fee.

To register call: MSEA (800)832-6732 or fax form to (408)371-8677

Scholarships available: Contact MSEA website
www.missionreas.org

To apply for Enrollment:
www.irs.gov/tax pros/agents

To schedule exam:
www.prometric.com/irs

For more information contact Ilse Beck at (408)267-8234 or ilsebeck@ips.net.

Write An Article For MSEA

Do you have something that would benefit other members of MSEA? Consider writing an article for the MSEA newsletter. Some ideas that I would like to see would be: security issues, paperless office, practice management, engagement letters, and the list goes on and on. If you are passionate about something consider writing an article.

Thanks, *The Editor*

MSEA Nominations of Officers and Directors Year 2007 / 2008

Officers:

President - Randy Warshawsky, EA
President Elect - Myra Thompson, EA
Second Vice President - Alan Pinck, EA
Secretary - Jessie Singh, EA
Treasurer - Russell Barnett, EA
Immed. Past President - George Pan, EA

CSEA Directors:

James Houston, EA
Myra Thompson, EA

Directors:

Arnold, Pinck, EA
Dorothy Lang, EA
Ilse, Beck, EA
Jill Mendenhall, EA
Margy Dunn, EA
Sam Trinh, EA
Torie Charvez, EA
Wai Ling Chai, EA

IRS Town Hall Meeting

Save the Date - Town Hall Meeting

Thursday, September 27, 2007
8:30 AM - 4:30 PM
Radisson Hotel
1471 N 4th St.
San Jose 95112

C A L L E N D A R

June

Tuesday, June 5

9:30 AM - 11:30 AM

Education Committee Meeting
If you are interested in helping plan educational programs for MSEA, please join us.

Telesky Financial Services
2095 Park Ave, San Jose

Wednesday, June 06

11:30 AM - 12:30 PM

Tax Support Group
Effie's, 331 W Hacienda Ave, Campbell

Contact: Martin Lowe at 408-879-9469
email at: martinlowecpa@sbcglobal.net
RSVP requested

Thursday, June 07

11:30 AM - 12:30 PM

Special Interest Group
Estate and Trust, City Diner
1160 Blossom Hill Road, San Jose

Contact: Randi Clarke EA 408-973-9300
RSVP requested by email to:
randi_tax@yahoo.com

Wednesday, June 13

8:00 AM - 9:00 AM

Practice Management SIG
Coco's Restaurant
1260 Oakmead Parkway
Santa Clara

Contact: Marie Sairy (408) 273-4549

Note: The Practice Management SIG will be changing both time and location starting in July. Watch for details in the next newsletter.

11:30 AM - 12:30 PM

Tax Support Group
City Diner
1160 Blossom Hill Road, San Jose

Contact: Beverly Haughton
408-356-4832 khaughton@juno.com
RSVP by e-mail requested

Tuesday, June 19

10:00 AM - 11:45 AM

Board Meeting MSEA

11:45 AM - 1:30 PM

San Jose Meeting - Maggiano's Little Italy in Santana Row, San Jose

Topic: Election and installation of officers
RSVP must be made by Thursday prior to the meeting to receive the \$25 price. All reservations after that or at the door will be \$30. Please RSVP to the office at 800-832-MSEA (6732) or office@missioneas.org

Tuesday, June 26

Palo Alto Dinner Meeting

6:00 PM - 6:30 PM

Registration

6:30 PM - 8:00 PM

Dinner and Presentation

Topic: Tax and Estate Planning

Speaker: Raymond Sheffield, an attorney and dynamic speaker, focuses his practice on all aspects of estate and trust planning, probate and trust administration and tax and business planning.

Where: Mings Restaurant
1700 Embarcadero Road, Palo Alto

Dinner fee: \$30 in advance or \$35 at the door.

RSVP: E-vite or contact MSEA office at office@missioneas.org or (800) 832-6732.

Wednesday, June 27

6:30 PM - 8:30 PM

Monterey Satellite Meeting
Lugano's Swiss Bistro in Carmel

Speaker: To be Announced

Topic: To be Announced

Cost: \$20 for Dinner and 1 hour of CPE
Please RSVP to Bay Tax Service
831-392-0584

July

Wednesday, July 04

Because of the holiday, the Tax Support Group meeting will not be held this month.

Thursday, July 05

11:30 AM - 12:30 PM

Special Interest Group
Estate and Trust, City Diner
1160 Blossom Hill Road, San Jose

Contact: Randi Clarke EA 408-973-9300
RSVP requested by email to:
randi_tax@yahoo.com

Wednesday, July 11

11:30 AM - 12:30 PM

Tax Support Group, City Diner
1160 Blossom Hill Road, San Jose

Contact: Beverly Haughton
408-356-4832 khaughton@juno.com
RSVP by e-mail requested

Tuesday, July 17

10:00 AM - 11:45 AM

San Jose Board Meeting

11:45 AM - 1:30 PM

San Jose Meeting - Maggiano's Little Italy in Santana Row, San Jose

Speaker: Marc Blakeney of Equitas Capital

Topic: Techniques to maximize client

real estate deductions

RSVP must be made by Thursday prior to the meeting to receive the \$25 price. All reservations after that or at the door will be \$30. Please RSVP to the office at 800-832-MSEA (6732) or office@missioneas.org

Tuesday, July 24

6:30 PM - 9:00 PM

Palo Alto Meeting
Palo Alto Meeting are Back!
Palo Alto MSEA Dinner Meeting
Ming's Restaurant
1700 Embarcadero Road, Palo Alto
Registration and Networking: 6:00 pm
Dinner: 6:30 - 8:00 pm

Speaker: TBA

Topic: TBA

Dinner fee is \$33 in advance and \$38 at the door. RSVP: MSEA office:
office@missioneas.org or
1-800-832-6732

Wednesday, July 25

6:30 PM - 8:30 PM

Monterey Satellite Meeting - Lugano's Swiss Bistro in Carmel

Speaker: To be Announced

Topic: To be Announced

Cost: \$20 for Dinner and 1 hour of CPE
Please RSVP to Bay Tax Service
831-392-0584

Saturday, July 28

9:00 AM - 3:30 PM

2007 Preparation Classes for Special Enrollment Exam
Part 1 Individuals
See page 8 for details

August

Wednesday, August 1

11:30 AM - 12:30 PM

Tax Support Group
Effie's, 331 W Hacienda Ave, Campbell

Contact: Martin Lowe at 408-879-9469
email at: martinlowecpa@sbcglobal.net
RSVP requested

Thursday, August 2

11:30 AM - 12:30 PM

Special Interest Group
Estate and Trust, City Diner
1160 Blossom Hill Road, San Jose

Contact: Randi Clarke EA 408-973-9300
RSVP requested by email to:
randi_tax@yahoo.com

Tuesday, August 21

10:00 AM - 11:45 PM

San Jose Board Meeting

11:45 AM - 1:30 PM

San Jose Meeting - Maggiano's Little

C A L L E N D A R

Italy in Santana Row, San Jose

Speaker: David C. Smith, President,
Business Brokerage, Inc.

Topic: Sale/Purchase of Tax & Account-
ing Practices

RSVP must be made by Thursday prior
to the meeting to receive the \$25 price.
All reservations after that or at the door
will be \$30. Please RSVP to the office
at 800-832-MSEA (6732) or office@
missioneas.org

Wednesday, August 22

6:30 PM - 9:00 PM

Palo Alto Meeting

Palo Alto Meeting are Back!

Palo Alto MSEA Dinner Meeting

Ming's Restaurant

1700 Embarcadero Road , Palo Alto

Registration and Networking: 6:00 pm

Dinner: 6:30 - 8:00 pm

Speaker: TBA

Topic: TBA

Dinner fee is \$33 in advance and \$35 at
the door.

RSVP: MSEA office at office@missio-
neas.org or 1-800-832-6732

Tuesday, August 28

6:30 PM - 8:30 PM

Monterey Satellite Meeting - Lugano's

Swiss Bistro in Carmel

Speaker: To be Announced

Topic: To be Announced

Cost: \$20 for Dinner and 1 hour of CPE
Please RSVP to Bay Tax Service 831-
392-0584