



MEETINGS



Everyone welcome - Members, spouses, friends, non-members, subscribers, IRS & CDOR personnel and any other interested individuals!!

Your Board wants to see you!!! This month and in future months at our regularly scheduled dinner meetings. They are one of the best places to meet new members, share your ideas, learn new resources and actually have fun while earning CPE credits.

Reservations may be called to Debbie Lynn at 303-840-8452 or e-mailed to dkl@myedl.com no later than the Sunday before the meeting.

No shows will be billed if a reservation is made.

DINNER MEETINGS

SEPTEMBER 27, 2011

Meeting

- Date:** Tuesday, September 27, 2011
- Time:** 5:00 PM Board Meeting
6:00 PM Dinner
Meal – Fried Chicken, Swedish Meatballs
Baked Salmon, Green Beans, Scalloped Potatoes, Tossed Salad, Cinnamon Rolls
7:00 PM Program
- Place:** Johnson’s Corner
2842 S.E. Frontage Road
[North on I-25 to the Johnstown Exit #254 - on east side of I-25]
- Program:** Ethics
- Speaker:** Frank Rooney, Esq..

OCTOBER 25, 2011

Meeting

- Date:** Tuesday, October 25, 2011
- Time:** 5:00 PM Board Meeting
6:00 PM Dinner
Meal – Buffet - Taste of Sicily
7:00 PM Program
- Place:** Holiday Inn at I-25 and I-70
4849 Bannock St. (*Directions on page 2*)
- Program:** Colorado Tax Update
- Speaker:** Alan Poe, Esq.

Cost for Dinner & Program:

Members	\$25.00
Non-members	\$30.00
Program Only	\$15.00

MAKE CHECKS PAYABLE TO CoSEA

NO SHOWS WILL BE BILLED!

PRESIDENT'S MESSAGE



WOW! What a great 2011 NAEA National Conference. Please look at the list of members on page 12 who attended. Ask them about their experience. Mine was great.

Saturday I worked as a volunteer at the Registration Desk. Laurie Ziegler, EA (Wisconsin) our Affiliate Council Rep. was in charge of the registration desk (*see picture below*). There were 780 individuals at the convention. It was held at the Mandalay Bay Hotel in Las Vegas (it will also be there in 2012). The facilities were excellent. Lots of places to eat, shows to see, and of course the casino for those so inclined.

There were three full days of education. NTPI is a standard at the convention. Two of us received our Fellow Certificates at the Graduation on Wednesday night – Daniel Lowenthal and myself. Beside the NTPI, there was also a Tax Prep track, Build Your Business Track, SEE Review, and a Graduate Level in Representation.

David Williams, Director, Return Preparer Office, IRS was the speaker on Sunday night. Beth Tucker, IRS Deputy Commissioner for Operation Support spoke on Monday night. Both had very interesting things to say. Of particular note was that Operations anticipate launching new technology January 2012 that will allow tax returns to be posted on a daily basis.

The NAEA National Conference is a great way to get your CPE hours and to network with other EAs from around the country.

SURVEYS – SURVEYS – SURVEYS

Your CoSEA Board is always interested in what our members want out of their membership. To do this, we will at times send out a survey asking various questions. We just did one on Social Media – about a third of you responded. The responses were very enlightening.

Perhaps the survey went into your “spam” or “junk” folder. If you see an email from surveys@taxproco.com please ADD to your safe list.

Surveys are an important tool for your Board. We appreciate your taking a few minutes to answer them.

Linda Ward, EA

linda13@lward.biz



MONTHLY MEETING LOCATION

Our meeting site is at the Holiday Inn at the Mousetrap. The address is 4849 Bannock Street, located northwest of the intersection of I-25 and I-70.

Here's how to get there: *Going east on I-70:* exit onto Pecos, go left (north) over the freeway to 48th Ave. Go right (east) to Bannock, turn left to 4849 Bannock. *Going west on I-70:* exit onto Pecos, turn right (north) to 48th, turn right (east) to Bannock, go left. *From I-25:* exit at 58th Ave., go west to 2nd light west of freeway, at Bannock, turn left (south).



Jeanine's Journal

Dear Members and Affiliates:

Welcome to the end of summer and the start of fall! Where did that summer go anyway?

This issue contains a letter from President Linda along with important news and reminders. Please remember to purchase your tickets for the Holiday Party by the due date noted on page 6. Note also that advertising and payments will now be handled by Paul Ketcham.

This is my last column that I will be writing to you. It is time to “hand over the torch” to Paul Ketcham. He will start his new position with the November-December issue of the newsletter. Paul has a lot of fresh ideas for the newsletter, is an awesome individual and I know that you will like what he does.

I want to take this opportunity to thank you for the great four years that I have served as your Newsletter Editor. It has also been a joy to serve in multiple other capacities over this time frame: Education Director, Board Director and Vice-President. The board members have been enthusiastic and innovative as a team over my time of service, and I know that the upcoming board members will be awesome as well.

Thank you all for your support of the newsletter and my contributions to making it a continually better publication.

Best regards,

Jeanine

Jeanine Buben-Croy, MT, EA
 Vice-President and Publications Chairperson, CoSEA
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 303-432-7428 (office) 303-619-8900 (cell)

*“Come
 to the
 Meetings”*



TAX AUDIT + APPEALS REPRESENTATION

John R. Dundon, Enrolled Agent 85353

720-234-1177 (fax) 720-221-4513 jddundon@comcast.net, <http://johnrdundon.com>

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Have You Updated Your Profile Lately?

The details of your NAEA profile can impact whether you are matched with a potential new client. To update your profile, go to www.naea.org, log in (User name is your NAEA ID and password is your zip code) and click on “**View/Edit My Profile.**” You can change your login & password, see financial history, change your specialties and edit your contact information (click on “Edit” at bottom of screen). There you can change all your contact information and also enter a description of your practice in the “Supplementary Information” tab. In addition, please check and update your information on the Colorado website, go to www.taxproco.org. Use the same User name and password as for NAEA website.

Please send your updated contact information, *i.e.* addresses, phone numbers and/or e-mails to Richard Van Buren at (303) 660-2295 or email to rmvanb84@aol.com. This will help your Board stay current and ensure that all notices, newsletters, etc. will be delivered to you in a timely manner. Please note that your newsletters are e-mailed to you by Joan Lipinski of Misteren Graphics, our printer. This is not spam, so please do not block this e-mail. As a Board we have been trying to stay on top of all changes submitted but would like your assistance in verifying that everything is correct for you.

Paul's Points to Ponder

Just to make certain everyone is on the same page, I have included some extra items of interest:



Both Denver and the State of Colorado have announced a 'TAX AMNESTY PROGRAM' for sales tax, use tax, Denver Occupational Privilege Tax and various Colorado Income taxes. The program is from October 1, 2011 through December 30, 2011 and covers the noted taxes for any period ending on or before

June 30, 2011. Pay the tax owed and half the interest costs on unreported or underpaid taxes, **WITHOUT PENALTY**. Not a bad deal for our clients.

As mentioned later in this newsletter, two individuals, Daniel H Lowenthal and our own Linda Ward, have graduated from NPFI and become Fellows. **CONGRATULATIONS TO YOU BOTH!!**

Please keep the NAEA toll free number and the extensions of the Executive Office personnel.

Just to reiterate the notice on page 5, the Colorado Department of Revenue recently announced that, beginning August 29th, you can access Colorado Business tax accounts, including Income Tax [C-Corp, S-Corp, Fiduciary, and Partnerships], sales tax, use tax, special event sales tax, withholding, IRTA and exempt fuel refunds.

I participated in a Beta Test of the CDOR program to allow practitioners to e-file all Business returns, hopefully (?) for the 2011 filing year, beginning January 1, 2012. Unfortunately, there were numerous problems with the program that I hope will be cleared up. By the way,

according to the testing people with whom I spoke, the Colorado Business e-file WILL NOT be able to piggy-back with the Federal e-file. Hope that gets corrected.

There is a federal and Colorado web site for the NEW HIRE program recently instituted. They are: <http://www.acf.hhs.gov/programs/cse/newhire/employer/private/newhire.htm#medium> and <https://newhire.state.co.us/newhire/do/>. This is basic information for all new hires.

CareerTrack has a program on "Social Media Marketing", offered October 11th, which I will be attending. The Board of Directors is trying to market our Society and the overall awareness of Enrolled Agents through a variety of avenues. After this issue of the Newsletter is sent out, there will be a follow-up survey from us, attempting to quantify the various social media networks that our members use and might recommend.

Please be certain to read the IRS Forum minutes for up-to-date information.

Finally, I wanted to thank Jeanine for all the work, sweat and blood she gave to the newsletter and all of her other capacities over the years. She has been and is an extremely valuable asset to the Board, to the members and to me. **Thank you Jeanine for everything you have done.**

A personal note: My 6 year old female greyhound, Maloney, was recently diagnosed with cancer. It is a very sad situation, but we are trying to make her as comfortable as we can.

I have also attached a short piece from Greg Williams, the new Executive Director of the Public Accountants Society of Colorado [PASC]. I know many of our members are also members of PASC. I asked him for the piece, so we can continue to keep the lines of communication open.

Paul

Paul Ketcham, E.A., BSBA, MBA, ATP, ABA, ARA, CERT, PITB

About the Public Accountants Society of Colorado

The Public Accountants Society of Colorado is a nonprofit membership organization founded in 1948 that provides tax and accounting seminars, public policy education, professional networking opportunities, and special membership communications through chapter meetings, an annual convention and accounting forum, a bi-monthly newsletter, and social networking opportunities.

PASC serves public accountants (including tax preparers), certified public accountants, accounting educators and students, enrolled agents, certified financial planners, accredited tax preparers and advisors, and other financial professionals.

First time membership in PASC is \$99 which entitles you to special discounts on educational seminars and publications. For more information please visit the PASC website at www.coloradoaccountant.org or call the office at (303) 452-8227 or (800) 578-4451.

STATE UPDATES

Coming August 29: You can access your Colorado business tax account information, file returns, see your payment history, make payments online, and much more - all on one, streamlined Web site called **Revenue Online**. Revenue Online requires taxpayers to Sign Up for access to their tax account prior to filing and managing their accounts online. Sign Up takes a few extra minutes and you will need to have specific information about your Colorado account and most recent return in front of you. Once you complete the Sign Up process, you will be able to immediately file and pay online, amend returns, view your past returns and payment history, view letters from the department, file a protest, and see all taxes and transactions associated with your Colorado account.

On August 29, the following tax accounts may be accessed through Revenue Online: consumer use, corporation income tax, exempt fuel refunds, fiduciary income tax, International Fuel Tax Agreement, partnership income tax, retailer's use, sales tax, withholding tax.

Revenue Online services are currently available to Colorado individual income taxpayers. Visit Revenue Online at www.Colorado.gov/RevenueOnline

Colorado Department of Revenue

Taxation Group

Taxation Web Site: www.TaxColorado.com

Attention Members!!

By Paul Matonis, EA

As long as you use our Society codes when ordering Quickfinders and the Taxbook (Quickfinder Q535, and for the TaxBook code 265) then we will get credit for their purchases.

Thank You.

Please contact Paul Matonis EA if you have any questions or concerns about this.

e-mail: PMatonisEA@Comcast.Net

Phone: 970-416-1656 ext 4 • Fax: 970-221-3254 • 1318 S College Ave., Fort Collins, CO 80524

EXPIRATION OF FUTA SURTAX

UNLESS IT IS EXTENDED, THE .2% TEMPORARY SURTAX WILL EXPIRE ON JUNE 30, 2011.

Employers pay a 6.2% gross unemployment tax rate on the first \$7,000 of employee wages. The 6.2% rate is made up of a 6% permanent tax rate and .2% temporary surtax that went into effect in 1976.

If the surtax is not extended, then employers will need to separately track FUTA taxable wages paid before July 1, 2011 and after June 30, 2011.

CURRENTLY there is a 5.4% credit if the employer paid all their state unemployment tax timely. Based on the expiration of the .2% temporary surtax, the adjusted FUTA rate would be .6% for all taxable FUTA wages paid after June 30, 2011.

WATCH FOR FURTHER DEVELOPMENTS.

COLORADO UPDATES

If you are not currently getting the Colorado Tax Professionals updates via email from the Taxpayer Service Division, you may sign up at tpspublicinfo@spike.dor.state.co.us and put SUBSCRIBE in the subject line.

FEDERAL UPDATES

IRS Practitioner Liaison Meeting Summary

The meeting was held July 26th 2011 in the downtown Denver, Colorado, IRS office. The following is a summary of the meeting presentations by presenter as prepared by Deborah Rodgers, IRS Senior Stakeholder Liaison.

Jack Estoll, IRS Appeals

[Information Release 2011-78](#) discusses the revision to the ex parte rules. Internal Revenue Service is accepting comments through August 18 2011. The Reform Act of 1998 said that Appeals was independent within IRS and could not talk about substantial issues with other functions of the Internal Revenue Service. One key change is that Appeals will no longer participate on Issue Management Teams (IMT). Appeals can be briefed by the IMT's as long as the discussion remains generic rather than case specific.

Hiring in Appeals is limited. One exception to the freeze is the potential of one more GS- 13 in Denver. Denver settlement officers are managed from St. Paul Minnesota by Terri Cismowski.

Inventories are stable but higher than we would like to see.

FastTrack Settlement is being piloted and can actually resolve the case and may be available to all sometime next Fiscal year. Fast Track Mediation on the other hand, is currently available, but the mediator has no option to offer a settlement on the case, the parties must reach an agreement.

Question: Where are the Appeals coordinators located?

Response: Appeals coordinators are part of the compliance function. The Ogden Campus handles all of the penalty cases. If the case is too complex, ask for a face to face and the case will go to the field.

Miles Fuller, IRS District Counsel

Counsel has moved to a new location, 617th St. the Dominion Towers Building.

Colorado SB/SE Counsel is part of Area Five that includes Montana, Wyoming, Arizona, Nevada, and New Mexico.

There is an obvious increase in enforcement with Internal Revenue Service counterparts, especially regarding offshore issues and voluntary disclosures. Case load seems to be remaining constant.

Question: There is a rumor that counsel is trying to get rid of CDP cases as soon as possible. What do you look at it historically; are there criteria that we can discuss?

Response: CDP cases can be resource intensive for Counsel. Like all cases, the way we approach CDP cases is to work them efficiently. In the majority of CDP cases the only issue is whether the IRS should pursue a proposed Lien or Levy.

Usually there are no issues about whether the taxpayer *opposes* tax liability at issue; taxpayers just say they can't *pay* the tax. The Tax Court reviews these cases to see if the settlement officer abused his/her discretion. Counsel believes the Court should look at what was provided to settlement officers, without new information added to the case. As such, Counsel believes the cases can be put before the Court with little additional development. Counsel, however, generally tries to confer with a taxpayer at least once before going to Court.

Comment: Most of the settlement officers are fine, but every once in a while I just seem to get one that wants to get the case off their desk.

Response to comment: While we believe the Internal Revenue Service exercises due diligence in all cases, there have been a few situations where Counsel has sent a case back to a settlement officer who might have missed something. If you question the treatment that you're getting don't hesitate to contact the manager. If the case is with counsel, let the assigned counsel attorney know about the specific concerns you have.

Question: What is the Internal Revenue Service's position on medical marijuana dispensaries? Are medical marijuana dispensaries allowed to take their deductions?

Response: Medical marijuana is an evolving issue. Drug trafficking is illegal under federal law. Generally, the issues raised with respect to medical marijuana are governed by I.R.C. § 280E and the relevant case law. Cases involving medical marijuana and dispensaries are very fact specific, making it difficult for the Internal Revenue Service to provide generalized guidance applicable to all cases.

Shelley Foster, IRS Examination

The Examination Area Director expressed her excitement to be included in the meeting this morning and asked the practitioners if they would prefer her level or one of her territory managers to attend these meetings in the future.

There are 950 employees in the Western Area Exam.

There are several challenges that Examination is facing. We're still waiting for legal guidance on the medical marijuana cases. The conservation easement cases are coming to an end. IRS is facing a \$606 million dollar budget cut; while 94% of our business operation budget is salary. Nationwide exam may be able to hire 50 new revenue agents in 2012 which means Western Area may get about 15% of those hires. With the 5% projected budget cut, travel and training are limited. Most of the travel budget will go to the field examiners for working cases.

The proposed Examination work plan is a roll over or will

Continued on page 7

IRS Practitioner Liaison Meeting Summary *Continued from page 6*

remain flat, not decreasing but moving to different categories. For example, high wealth taxpayers over \$200,000, Schedule C business returns, flow-through entities, Individuals with under \$200,000 may decrease.

The Director is a co-sponsor of a Taxpayer Satisfaction Team. The team will look at the audit timeline, understanding the process, timely actions, open cycle days, honest communication, scheduling tools, and the use of technology. The team will also look at the possibility of team audits to avoid undo delays by Examination.

Offshore voluntary disclosures are 75% complete for 2009 initiative. The 90 day extension for 2011 taxpayers ends in November. The 2011 cases will mostly be handled by the Austin campus. Exam is not incorporating the 2011 cases into the 2012 plan at this time. If an individual opts out or is removed from the current program then the case will go under examination, and if applicable will go to Criminal Investigation.

Question: Can you expand on the conservation easement issue coming to an end?

Response: We are waiting on the valuations of the properties which are handled in TE/GE and, cannot close the cases until the valuations have been secured.

The Director has been to the field on at least 10 occasions, to put a finger on the pulse and better understand what actions may not add value to the audit process. This also allows for expanded employee engagement, which provides opportunity to share thoughts and ideas as she strives to improve employee relations for an improved work environment.

Comment: I am impressed with the quality of the newer and older agents. The large audit process is more transparent. I think it helps expedite the audit.

Goretti Lysek, IRS Automated Collection Service

We've lost quite a few employees, but can't replace any due to hiring freeze. We are doing a lot of training.

There is currently a collection process study that will streamline the collection process overall. You will see some changes in fiscal year 2012.

Question: One of your employees called my office and asked me to call them. They left a message with a case reference number. I was not able to cross-reference the case with the number; is there any way to provide more information to the power of attorney such as a name?

Response: That is part of the collection process study. We are looking at the disclosure issue.

Question: Any chance of priority service on the ACS line?

Response: Yes if you use telephone number 1-866 - 860 - 4259, option 3, you will get a practitioner priority service ACS assistor.

Question: There is a problem with the phone numbers on notices. The taxpayer may have a large dollar balance due (and should therefore be speaking to the Large Dollar Unit, but the telephone number does not coincide with the notice amount. We are forced to be transferred and hold another 40 minutes.

Response: This is also part of the collection process study.

Charles Musso, Taxpayer Advocate Service

TAS is very busy. With the economy and hardship situations taxpayers are using TAS more than ever. We have had attrition but we are not hiring new employees at this time.

Our First Time Home Buyer cases are diminishing but now the Adoption Credit cases are picking up. Adoption Credit cases are being looked at very closely by the Internal Revenue Service. We are conducting Congressional visits across the state. We handle all of the Colorado Congressional cases in house. All other cases are part of the work load balancing process and can be handled by any Taxpayer Advocate across the nation.

Comment: Recently we've gone to TAS with small things such as application of payments when we've designated payments with a letter, and the payments were misapplied and defaults agreement; usually this hasn't been the case.

Another scenario is the levying of funds not belonging to the client where ACS has told the client to pay their liability in full but the business is now gone. TAS finally refunded the funds because we were able to document that the money did not belong to the taxpayer, but it was a very difficult process.

TAS: TAS can certainly assist in these situations however; we request that you attempt to rectify the situation through normal channels first. Often these issues can be quickly resolved by the originating function.

ACS: When you have a case like that you should talk to the ACS manager.

Michael Rogers, IRS Governmental Liaison

Governmental Liaison is now under the Office of Privacy, Governmental Liaison, and Disclosure (PGLD).

We work with state agencies such as the Department of Labor and the Department of Revenue. We are working with the state and several local municipalities in the exchange of data information. These partnerships have produced positive results. We receive a lot of questions regarding the tanning tax. We visit the congressional offices with TAS. We attended the national disaster conference with congressional leaders.

We are currently meeting with the Attorney General's office to see who is first in line for collection. For example IRS was first in line to get the money but the State took it and we're now trying to establish better communications between the two agencies.

IRS Practitioner Liaison Meeting Summary *Continued from page 7*

Question: Why can't the State and IRS work as one on these cases?

Response: For some reason we can't work that out although we've talked about it.

Question: What is the exchange of tapes you referenced?

Response: It is the exchange of data between the municipalities and IRS. Some agencies won't issue licenses or sales permits, if taxes are owed. The data exchange even helps with the location of taxpayers.

Sean Sowards, IRS Criminal Investigation

Criminal Investigation area includes Colorado, Wyoming, Idaho, and Montana. There are enough funds to hire to attrition levels. They are fully staffed in Denver and no anticipation of attrition.

International is a big focus for criminal investigation. The UBS cases are busy this year also. On the subject of medical marijuana it is a criminal offense under federal law. The Department of Justice position is that it is illegal drug trafficking and financial transactions with proceeds of marijuana sales could violate federal money laundering laws. There is not an official position within Internal Revenue Service regarding culpability of practitioners providing financial services to medical marijuana industry clients at this time so as practitioners you should proceed with caution.

Question: Is there a mandate to start investigating these types of cases?

Response: No comment.

Question: Are there other experiences out there that you could talk about?

Response: Return preparer fraud is an issue. We're looking to see how the PTIN program will impact the community. We imagine some practitioners will go underground and we will want to hear about non-signing practitioners. We are fully engaged in investigating Ponzi schemes and investment fraud.

Bessie Castro-Zepeda, Colorado Department of Revenue

The Department of Revenue's online website became available April 25. You can access payment history, make address changes, and input power of attorney requests. There was a usability study with tax professionals and many provided suggestions for improvement. We are planning a new study on August 2 which you can find on taxcolorado.com.

Department of Revenue's tax amnesty program starts October 1 through November 15.

The Department of Revenue is now auditing returns for medical marijuana sales and income tax.

The new computer system is not complete and more changes will take effect in the next year

Question: Why is the Department of Revenue not allowing direct debit or ES payments when filing a state tax return?

Response: This feature will be available August 29th with Revenue Online.

Question: What is your inventory status? Last time I heard it was 25,000.

Response: All returns have been processed. Our backlog, as of 07/26, is 28,000 which means those returns are awaiting review by a tax examiner.

Question: What are the conditions for amnesty?

Response: The Colorado Department of Revenue will allow certain taxpayers to pay the full amount of overdue taxes, including one-half of any interest due, without being subject to any other civil or criminal penalties. The Colorado tax amnesty program will run from Oct. 1 through Nov. 15, 2011 and applies to taxes that were due on or before Dec. 31, 2010. The amnesty DOES NOT include 2010 Colorado income tax, which was due April 18, 2011.

Question: Does DOR offer classes to tax practitioners specifically.

Response: We do not do a lot of CPA classes anymore, but are willing to do them on specific topics if needed. Also, we offer online classes at www.taxcolorado.com for preparers needing CPE credit.

Kristen Hoiby, IRS Stakeholder Liaison

Since Collection was unable to attend the meeting today, Stakeholder Liaison talked about the [Fresh Start](#) program. The biggest change is to allow in-business taxpayers installment agreements up to \$25,000. The new guidelines also allow taxpayers to pay down the balance to meet the criteria, while previously this was not an option.

Beginning July 5, 2011, Internal Revenue Service will only be accepting the March 2011 revision of Forms 656 Offering Compromise.

The [Heavy Vehicle Highway Use Tax extension](#) is through November 30, 2011.

Treasury's FinCEN announced that there is a [new system for electronically filing the TD 90-22.1](#) Report of Foreign Bank Account (FBAR).

[Information Release 2011-80](#) talks about the Two-Year Limit no longer applies to many Innocent spouse requests. Include link

Nearly 6,000 Colorado organizations recently were announced to have lost their exempt status. Some of these organizations may have become extinct, but others may just have failed to file either the Form 990 or the electronic postcard to verify their existence. The [list](#) of organizations for Colorado is available on

IRS Practitioner Liaison Meeting Summary *Continued from page 8*

IRS.gov. The website also provides [information](#) on how an organization can be reinstated. If a parent or umbrella organization loses its exempt status, it applies to all of the subordinate organizations, even if the subordinates met the filing requirement.

The Return Preparer Program continues to be a subject of much interest in the practitioner community, especially regarding the testing criteria. A number of the practitioners noted that there were already “return prep” courses available. It was noted that nothing could be done to stop that, but since detailed information regarding the test is not yet available, one wonders what these courses are going to cover.

Next meeting will be **January 5, 2012**. Save the date!

Respectfully Submitted,

John R. Dundon, Secretary

Colorado Society of Enrolled Agents

Pre-order the 2012 tax calendar now

The English version of the 2012 IRS Tax Calendar for Small Business and Self Employed, Publication 1518, will ship in late-November. The Spanish calendar (Pub 1518SP) will ship late-December.

Order on line (<http://www.irs.gov/businesses/small/article/0,,id=101169,00.html>) or call 1-800-829-3676.

PTIN EXPIRATION CYCLE

All PTINS will be on a calendar year renewal. If you got your PTIN before the end of 2010, your PTIN will NOT expire UNTIL December 31, 2011.

The 2012 PTIN renewal will begin in October 2011. To obtain and renew PTINs go to www.irs.gov/ptin.

Stepping Out With the Younger Crowd



CoSEA members **Joe Coscia, EA** and **Richard Van Buren, EA** represented NAEA and the enrolled agent profession at the Beta Alpha Psi Annual Conference held in Denver August 11-13. They talked with young professionals about considering a career as an enrolled agent. They also encouraged students and educators to consider the new NAEA “Academic Associate” category of affiliation.

Thanks Joe and Richard for a job well done!

ANNOUNCEMENTS AND ACTIVITIES



CoSEA HOLIDAY PARTY
– SUNDAY, DECEMBER 11, 2011
- NOON TO 3PM

Murder on Pirate Island

Sail the High Seas on the good ship, Rusty Bucket. The destination is Pirate Island. Pirate crews from all over the world have assembled...the occasion, to crown the new Pirate King. You'll meet **Captain Blight**, the former officer in his Majesty's Royal Navy, **Saucy Wench** from the Barbary Coast, **Red Legs Treach** from Madagascar, **Blackjack Davey** from Tortuga, with his Pirates of the Caribbean, and **Lady Prudence Twilliger**. What is she doing in the company of these cutthroats? Perhaps the answer lies within the "Treasure of Deadman's Cove"...Treasure? Deadman?

We need to notify Adams Mystery Playhouse by October 1st with our number of reservations. In order for them to open the show as a Public Show they need a minimum of 30 tickets. (A Public Show is much cheaper than a Private Show, and...in this case...would also be more fun. More people are available to interact with the actors.)

Ticket Prices:

Sunday Mysteries: Lunches – 12pm-3pm

\$48.00 pp for general seating ■ \$52.00 pp Front Row seating

BUFFET MENU

Chablis Artichoke Chicken Breast
 Rice Pilaf or Paisley Rice
 Big Field Salad
 Fresh Fruit Bowl (Sugarless)
 Bread and Butter
 Chef's Choice Finger Desserts
 Coffee and Iced Tea

Above Ticket Prices include:

Mystery Show Lunch, tax and gratuity.
Alcohol and Handwriting Analyst NOT included.

Public tickets are paid 100% in full at the time of booking.

We can not hold additional seats.

Tickets are non-refundable and non-transferable to another date.



NOTE FROM THE PROGRAM COMMITTEE:

Beginning immediately, the first request for reservations to our monthly meetings will be sent out no later than the 2nd Friday before the meeting. A second request will be sent out no later than the Wednesday before the meeting. The Program Committee asks that all reservations be received no later than the Sunday before the meeting. When we receive reservations late - or not at all, the hotel staff does not have ample time to set up an appropriate meeting room and, in addition, the chef needs to know how many meals to prepare.

We cannot stress how important this procedure is to ensure that all members attending the meeting will have an enjoyable experience.

Thank You – Program Committee

What Interests You? Know a Speaker?

The Program Committee needs your suggestions on topics and speakers. Contact Deborah Lynn at 303-840-8452 or email her at dkl@myedl.com.

Welcome New Members

Phyllis A Seamster

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Bethany Kuenne, EA

20/20 Tax Resolution,
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 Email: bkuenne@2020taxresolution.com

Karen E. Kuhn, EA

20/20 Tax Resolution
 11800 Ridge Pkwy, Ste. 400, Broomfield, CO 80021-6538
 Telephone: 303-938-9981 x186 Fax: 303-938-9986
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Robert K. Meushaw, EA

20/20 Tax Resolution
 11800 Ridge Pkwy, Ste. 400, Broomfield, CO 80021-6538
 Telephone: 303-938-9981 Fax: 303-938-9986
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Christina Marie Ellis, EA

16280 Electra St., Brighton, CO 80603-8419
 Telephone: 303-250-9892
 Email: jer.2911@comcast.net

John Stephen Heitert, Jr., EA

2020 Tax Resolution
 11800 Ridge Parkway ste. 400, Broomfield, CO 80021
 Telephone: 888-384-6886 x122 Fax: 303-523-9248
 Email: sheitert@2020taxresolution.com
 Website: www.2020taxresolution.com

Deana Mary Smith

222 Basalt Street, Grand Junction, CO 81503
 Telephone: 970-623-4964
 Email: deanasmith3@msn.com

Susan Zsebe, EA

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 Telephone: 970-668-5707 Fax: 970-668-5713
 Email: szsebe@eidebailly.com

Austin M. Samber, EA

Equitable Savings & Loan Association
 221 N. 3rd St., Sterling, CO 80751-4301
 Telephone: 970-522-65221 Fax: 970-522-3917
 Email: asamber@equitable-savings.com

Isaac W Vanzandt, EA

908 W. Peakview Cir., Littleton, CO 80120
 Telephone: 720-382-91611 Fax: 303-397-3070
 Email: isaacvanzandt@rockymountaintaxhelp.com
 Website: www.rockymountaintaxhelp.com

MEMBER NEWS

Are you or know of some member that has been in the news recently or received some award? Let us know so we can all celebrate their achievements. Contact the Newsletter Editor.

The membership committee sends out the Welcome letter to the new members of the Colorado Society of Enrolled Agents. Our letter encourages people to become an active part of the society. We give the new members an overview of the resources available to them including the Taxproco.org website, the monthly meetings where CPE credits can be earned, the bi-monthly newsletter that has articles concerning the latest tax law changes and COSEA events.

Janeen Ryan our past president monitors the current and new members notifying the committee of their status and John Dundon our secretary contacts members who have not timely renewed their membership to discuss the benefits of membership with them.

We also let the new members know about the various committees such as Meetings and Programs, Publications, Legislative, and Budget and Finance, Seminars, Website, to name a few of them they could become involved with.

The new members also receive a certificate of membership and a coupon for a free dinner for one of the monthly meetings.

Richard Van Buren; Chairman

MEETING DOOR PRIZES

June 28, 2011 – Bob Lucy – Monthly Dinner Meeting Certificate
 Gale Hartley – Outback Certificate

July 26, 2011 – Greg Farrell - Monthly Dinner Meeting Certificate

ANNOUNCEMENTS AND ACTIVITIES

2011 NAEA NATIONAL CONFERENCE ATTENDEES

Tony Adley, EA (Boulder); Diane Arnett, EA (Arvada); Brian Biffle, EA (Broomfield); Nathan M. Clark, EA (Denver); Charles E Cox, EA (Thornton); Joseph G. Cunningham, EA (Broomfield); Emily K. Deitz, EA (Pagosa Springs); Greg Farrell, EA (Englewood); Jose A. Figueroa, EA (Denver); R. Scott Gallagher, EA (Longmont); Rebecca A. Green, EA (Pueblo); Paul D Ketcham, EA (Denver); Daniel H. Lowenthal, EA (Glendale); David F Miles, EA (Broomfield); Patricia A. Reece, EA (Grand Junction); Mark R. Sunderland, EA (Boulder); Jennifer Verhey, EA (Wheat Ridge); Linda Ward, EA (Centennial)

2011 NATIONAL TAX PRACTITIONER INSTITUTE CONGRATULATIONS TO THE MEMBERS WHO GRADUATED FROM NTPI AND BECAME FELLOWS!

Daniel H. Lowenthal, EA Linda Ward, EA

NAEA recently added a toll free number. Of course, you can continue using the 202-822-6232 main line, but now you can also call 855 880 6232. All of the extensions work the same. For your convenience, here's a listing of staff and NAEA contact information. It's also posted on NAEA website under About NAEA, Staff Listing.

Executive Office:

Michael S. Nelson, CAE, Executive Vice President; mnelson@naea.org; Extension: 101

Membership:

Sam Matlick, CAE, Deputy Director; smatlick@naea.org; Extension: 106
Tori Martin, Assistant Director of Membership; tmartin@naea.org; Extension: 110
Clarise Diggs, Membership Coordinator; cdiggs@naea.org; Extension: 103
LaSara Kelley, Information Coordinator; lkelley@naea.org; Extension: 116

Education:

Holli Jones, Education and Meetings Manager; hjones@naea.org; Extension: 115

Communications & Marketing:

Gigi Thompson Jarvis, CAE, Senior Director, Communications and Marketing; vjarvis@naea.org; Extension: 119
Margaret Mitchell, Managing Editor, EA Journal; mmitchell@naea.org; Extension: 105
Jackie Gellner, Marketing Coordinator; jgellner@naea.org; Extension: 104

Government Relations:

Robert Kerr, Senior Director, Government Relations; rkerr@naea.org; Extension: 109
Katy Drake-Wittenborn, Government Relations Associate; kdrake@naea.org; Extension: 102

Finance and Administration:

William Grutzkuhn, Director of Finance and Operations; bgrutzkuhn@naea.org; Extension: 108
Eli "Sam" Hernandez, Accounting Manager; shernandez@naea.org; Extension: 112
Sean Burgess, Database and Web Manager; sburgess@naea.org; Extension: 111
Tre Thomas, Office Assistant; stthomas@naea.org; Extension: 107



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ENROLLED AGENTS**

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National Association
of Enrolled Agents

www.taxproco.org

ON-LINE CPE TESTING

NAEA has launched the online CPE testing for the EA Journal. The CPE tests are based on the articles in each issue of the EA Journal. With the online tests, your results are immediate! Read the articles, log on and take the test. Go to www.naea.org for all the details.

COMING EVENTS

2011 MONTHLY MEETING PROGRAMS

- November 15, 2011** - IRS Tax Update
Deborah Rodgers, IRS Senior Stakeholder Liaison
Buffet – Mexican Fiesta
- December 11, 2011** - Holiday Party
at Adams Mystery Playhouse
Murder on Pirate Island

“Hold The Date”

CoSEA/IRS Fall Seminar
November
3rd and 4th 2011

Tentatively being held at the
Summit Conference & Event
Center, Aurora, Colorado

Paid Advertisements for Services to CoSEA Members

Advertisements in this newsletter are **paid advertisements** for services available to CoSEA members and their clients. Submit invoices with payments to Paul Ketcham, EA, 220 Grove Street, Denver, CO 80219-1516. Make checks payable to CoSEA. Paul will forward all to treasurer Audrey Dean upon verification for newsletter. **Please contact Paul at paulketcham@qwestoffice.net with your word copy advertisements. Sizes and pricing are available on the back page of each newsletter.** The editor will inform you when the board approves your ads for a newsletter issue. **Please call Paul at cell phone: 303-667-4560 if you have any questions on your ad.**

Visit our website at
www.taxproco.org

ADVERTISING RATES

Full Page	\$138.00
Half Page Horizontal	\$ 78.00
Half Page Vertical	\$ 78.00
Quarter Page	\$ 44.00
Eighth Page	\$ 26.00
Column Inch	\$ 18.00

Classified bimonthly ad rates are \$1.75 per line (or partial line) per issue, with a \$10.00 minimum.

Open rates are subject to change, and open rate advertising is subject to space availability. For further information, call Paul Ketcham, EA, cell phone: 303-667-4560.

All contents and design are subject to publisher's approval. Publisher reserves the right to reject or cancel any advertising at any time. Advertiser agrees to indemnify the publisher against any loss, damages or expense arising from the use by advertiser of any unauthorized names, photographs, sketches or words protected by copyright or trademark.

The newsletter is sent bimonthly to all members of the Colorado Society of Enrolled Agents, nonmember subscribers, selected members of the National Association of Enrolled Agents, government officials and others. Additional mailings are targeted to other Enrolled Agents and/or other tax professionals.

Deadline is the 15th of the month prior to cover date (i.e. June 15 for July-August issue). Submit Word attachments to paulketcham@qwestoffice.net. Submit invoices with payments to Paul Ketcham, EA, 220 Grove Street, Denver, CO 80219-1516. Make checks payable to CoSEA. Paul will forward all to treasurer Audrey Dean upon verification for newsletter.

Please contact Paul at
cell phone: 303-667-4560 or e-mail
him at paulketcham@qwestoffice.net
for question about advertising or rates.

The 2011 Tax Year Quickfinder - by Thompson Reuters

We will be doing a bulk order for only the 4 most popular Quickfinder Tax Handbooks which are the 1040 Edition, the Small Business Edition, the Premium Edition which is a combination of the 1040 and the Small Business handbook and the All States Edition at a reduced price again for the upcoming 2010 tax year. After 4 years they finally had a price increase. The new prices are listed below. **Due to the complexity of the additional products, the CD's which sometimes they will update after the initial order, the staggered release dates of the other fine books, reference charts, etc that they offer, you will need to order these on your own.**

Use the enclosed flyer with our Society's discount code **Q535** to get the Association's discount price for products that you order on your own and for our Society to get the rebate credit. There are a lot of new handbooks for 2011. For additional details of these other products Quickfinder's offer go to their website quickfinder.com. **These other books and products are not part of our bulk order.**

All 4 of the Quickfinder Handbooks we will do a bulk order for have a shipping & handling charge, plus 7.55% sale tax. So each product's quoted price will include S&H plus sales tax. The 1040 Quickfinder Handbook & the Small Business Handbook will cost **\$42.00 each**. The Premium Edition combination & the All States Handbook is a stand alone when it comes to qualifying for a bulk discount. I will assume we will order between 2 & 10 copies so that is the price I will quote. The Premium Edition which is a combination of the 1040 and the Small Business Handbook cost **\$69.00 each**. The All States Handbook will cost **\$80.00 each**.

Paul Matonis is handling all the details and your order needs to be received by Paul by **Thursday December 1, 2011**. The preferred method of picking up your Quickfinder Handbooks is from Paul at our January Monthly Dinner Meeting. He will be happy to mail you the handbooks. The additional postage is listed below.

Here's how to order. Make your check payable to **CoSEA**, specify The 1040 Book and/or the Small Business Handbook which cost **\$42.00 each**. The Premium Edition combination Handbook cost **\$69.00 each**. The All States Handbook cost **\$80.00 each**. If you want Paul to mail them to you include the additional postage of \$10 for one book, \$11 for two books, \$12 for three books etc. Mail your check to Paul Matonis, 1318 S. College Ave Fort Collins, CO 80524-4174. Make sure to include your mailing address if you want him to mail it to you. If you have any questions call Paul at 970-416-1656 ext 4, fax 970-221-3254 or e-mail PMatonisEA@Comcast.Net.

You can also order the Quickfinders directly from them using the special order form with our **"Q535 Colorado Society of Enrolled Agents" discount code**. The prices will be different depending on the quantity.

Quickfinder®

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Colorado Society of Enrolled Agents

Please use your association discount code on every order!

DISCOUNT CODE Q535

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Chicago, IL 60694-6700

Phone: 800-510-8997
Fax: 817-877-3694

Company Name

Name.....

Address..... (If P.O. Box, please include physical address for UPS)

City, State, Zip

Email

Day Phone (.....)

Payment Enclosed: Check Money Order
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Expiration Date
Month Year

Cardholder's Name

Cardholder's Signature

CC Payments—Note: Our policy is to charge your credit card at the time of order.

Quickfinder Products	Quantity/Number of Units		Unit Price (see below)	Total
	Print	CD		
Handbooks				
NEW! Guide to 2010 and Spring 2011 Tax Acts				
Premium Handbook ¹				
All States Handbook ²				
1040 Handbook				
Small Business Handbook				
Individuals—Special Tax Situations Handbook				
Depreciation Handbook				
Social Security and Medicare Handbook				
IRA and Retirement Handbook				
Tax Planning for Individuals Handbook				
Tax Planning for Businesses Handbook				
Accounting and Bookkeeping Handbook				
California Tax Handbook				
Other Products				
Tax Tips Newsletter (one year/12 months)		-----	\$50 + \$4 S/H	
Package QF-X (Individual or Business)		-----	\$9 + \$3 S/H	
Laminated Tax Tables (Individual or Business)		-----	\$9 + \$3 S/H	
Client Quick Reference Tax & Wealth Schedules		-----	\$11 + \$3 S/H	
Wall Calendar		-----	\$9 + \$3 S/H	
CPE Product Code		-----		

Questions? Visit Quickfinder.com or call 800.510.8997

Your association receives a donation for each product purchased under this special discount code—and you receive a discounted price on every product! Prices and donation amounts are listed on order form.

Order Subtotal

Shipping & Handling (see below)

Sales Tax (apply your rate)

TOTAL

Quickfinder Product Pricing Guide	1 unit	2 – 10 units	11 – 20 units	21+ units
¹ Premium Handbook	\$63	\$60	\$58	\$56
² All States Handbook	\$71	\$67	\$63	\$58
All Other Handbooks	\$40	\$38	\$35	\$33
Shipping for all Handbooks	Print - \$4 each	CDs and Other Products - \$3 each per unit		

IRA and Retirement Quickfinder Handbook



Get all the quick answers you need about IRAs and retirement plans in one handy source, as only Quickfinder can provide. In addition to concise discussions of important topics, you'll get loads of quick reference tables, charts, checklists, worksheets, examples and other useful information.

Also Introducing

- *Social Security and Medicare Quickfinder Handbook*
- *Quickfinder's Guide to the 2010 and Spring 2011 Tax Acts*

Discounts: The highest discount will be applied to your order; Cannot combine discounts & special offers. **Qty Discounts:** Combined quantities of the SAME TITLE are eligible for a qty discount (e.g., buy six 1040 Handbooks & pay \$38 ea., instead of \$40 ea.). Discount does not apply when purchasing different titles (e.g., buy two 1040s & three Small Business Handbooks). **CD Discounts:** 20% off each CD when purchased with print version. **S/H and Sales Tax:** Applicable state & local sales tax & shipping/handling charges will be added at time of order.

F08 Shipping Point



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The 2011 TaxBooks - by Tax Materials, Inc.

Due to the complexity of the additional products this year we will only do a bulk order for the 6 types of handbooks listed here since the main savings with the bulk order is the shipping cost of the books. The prices have increased from last year. We will do a bulk order of only the 1040 Edition, the 1040 Plus Edition, the Small Business Edition, the Deluxe Edition, the Deluxe Plus Edition which is a combination of the 1040 and the Small Business handbook and an All States Edition. The Plus editions include the W-2/1099 Roadmap & the Clients with Children Fast Tax Facts.

They also offer the TaxBook Web CD which has both the 1040 & Small Business Books plus IRS Publications, Instructions, Forms, Revenue Rulings, Court Cases and more. In the past they did a mid-tax season update on the Web CD so when you order this product directly from them you will get the update sent to you. Last but not least they have a host of other products. The best way to see the complete listing is by visiting their website TheTaxBook.com. These products you will need to order on your own. Use the enclosed flyer with our Society's mail code **#265** to receive the association discount and for us to receive the rebates from Tax Materials Inc.

All 6 of the TaxBook products we will do a bulk order for have a shipping & handling charge, plus 7.55% sales tax. So each product's quoted price will include S&H, plus sales tax. The 1040 Edition and the Small Business Edition will cost **\$44 each**. The 1040 Plus Edition will cost **\$52**. The Deluxe Edition which is the combination 1040 & Small Business will cost **\$69 each**. The Deluxe Plus Edition will cost **\$77 each**. The All State Edition will cost **\$75 each**.

Paul Matonis is handling all the details and your order needs to be received by Paul by **Thursday December 1, 2011**. The preferred method of picking up your copies of the books is from Paul at our January Monthly Dinner Meeting. He will be happy to mail you the books. The additional postage from his office is listed below.

Here's how to order. Make your check payable to **CoSEA**, specify The 1040 Edition or the Small Business Edition which is **\$44 each**, The 1040 Plus Edition is **\$52 each** the Deluxe Edition is **\$69 each** The Deluxe Plus Edition is **\$77 each** or the All States Edition is **\$75 each**. If you want Paul to mail them to you include the additional postage of \$10 for one book, \$11 for two, \$12 for three etc. Mail your check to Paul Matonis, 1318 S. College Ave Fort Collins, CO 80524-4174. Make sure to include your mailing address if you want him to mail it to you. If you have any questions call Paul at 970-416-1656 ext 4, fax 970-221-3254 or e-mail PmatonisEA@Comcast.net.

If you want to order directly from The TaxBook use the enclosed flyer to place an order on your own and please use our **mail code #265** so that our Society will receive credit for your purchase. Again feel free to call Paul if you want any additional information on their products or to figure the cost.

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265

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Deluxe Edition	x	\$71 \$67	= \$
Deluxe Edition Plus	x	\$79 \$75	= \$
1040 Edition	x	\$45 \$42	= \$
1040 Edition Plus	x	\$53 \$50	= \$
Small Business Edition	x	\$45 \$42	= \$
All States Edition	x	\$78 \$73	= \$
Planning Strategies Edition	x	\$45 \$42	= \$
TheTaxBook CD (1040 & SB)	x	\$89 \$84	= \$
TheTaxBook Binder and Paper	x	\$19 \$16	= \$

TheTaxLibrary Series Online Tax Research Library	Quantity	Price	Cost
WebPortal (1st User)	x	\$95 \$92	= \$
WebPortal (Add Users)	x	\$45 \$41	= \$
WebPortal Plus (1st User)	x	\$179 \$169	= \$
WebPortal Plus (Add Users)	x	\$59 \$54	= \$
All States Add-On (Per User)	x	\$42 \$37	= \$

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What's New 2011 & Beyond	x	\$37 \$34	= \$

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STEP 2 Total Quantity and Cost Columns

Total Quantity of All Items	A	Total Cost	B
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Calculate Your Quantity Discount Here

STEP 3 Calculate Quantity Discount (Total Quantity × Quantity Discount Per Item)

Total Quantity of All Items (from STEP 2)	Quantity Discount Per Item						Quantity Discount
	1 Item	2 Items	3-5 Items	6-10 Items	11-20 Items	21+ Items	
	\$0.00/ item	\$3.00/ item	\$4.00/ item	\$5.00/ item	\$6.00/ item	\$7.00/ item	
A (items) ×							C = \$

STEP 4 Calculate Shipping & Handling Charge (Total Quantity × S&H Charge Per Item)

Total Quantity of All Items (from STEP 2)	Shipping & Handling (S&H) Charge Per Item						Shipping & Handling Charge*
	1 Item	2 Items	3-5 Items	6-10 Items	11-20 Items	21+ Items	
	\$5.75/ item	\$4.75/ item	\$4.25/ item	\$3.75/ item	\$3.25/ item	\$2.25/ item	
A (items) ×							D = \$

*Exclude TheTaxLibrary Products. Please call for international orders.

STEP 5 Calculate Order Cost (Total Cost - Quantity Discount + S&H Charge)

Total Cost (from STEP 2)	-	Quantity Discount (from STEP 3)	+	Shipping & Handling Charge (from STEP 4)	=	Order Cost
B		C		D		= \$

STEP 6 Finalize Your Order

Sales Tax	MN residents add 7.275% (Order Cost from STEP 5 × 0.07275)	= \$
Order Total	Order Cost (from STEP 5) + Sales Tax	= \$

2011 ORDER FORM **MAIL CODE**
265

Customer # _____
Company Name _____
Name _____
Address _____
(If P.O. Box, please include physical address)
City, State, Zip _____
Email _____
(Needed for order and shipping confirmation)
Day Phone _____ Billing Zip _____
(If different, needed for credit card orders)

PAYMENT OPTIONS Remember to include credit card number & expiration date.

Credit Card: MasterCard Discover Visa American Express Expiration Date

3-Digit Security Code (optional) AmEx (4 digits)

Your credit card will be charged separately for each shipment. Check or Money Order payable to: Tax Materials, Inc.

Cardholder's Signature _____

Orders are shipped first-in, first-out starting on the start ship date of the product.

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Vice-President Jeanine Buben-Croy, EA (303) 432-7428
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 Deborah Lynn, EA (303) 840-8452
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 Member: Paul Ketcham

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