



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 into C.J. Whiteley at 303-819-3278 or email to Programs@cosea.org no later than the Sunday before the meeting.

No shows will be billed if a reservation is made.

DINNER MEETINGS

September 24, 2013 Meeting

Date: Tuesday, September 24, 2013
Time: 6:00 - 7:00 pm Buffet Dinner
7:00 - 9:00 pm Program
Place: Johnson's Corner
Program: Ethics-
Qualifies for two hours of CE
Speaker: Frank Rooney, Esq.

October 22, 2013 Meeting

Date: Tuesday, October 22, 2013
Time: 6:00 - 7:00 pm Dinner
Mexican Buffet (chicken enchiladas, steak fajitas, Spanish rice, refried beans, tortillas, guacamole, salsa and chips)
7:00 - 8:00 pm Program
Place: Ramada Plaza Denver Central Hotel
4849 Bannock Street
Denver, CO 80216
Program: Colorado Tax Update
Speaker: TBA

Cost for Dinner & Program:

Members \$30.00
Non-members \$35.00
Program Only \$20.00

Please e-mail Programs@cosea.org with your reservations by the Sunday prior to the meeting date.

- This presentation qualifies for one hour of continuing education credit for enrolled agents.
- Payment is due at the meeting: Cash or check (made payable to CoSEA).
- **CANCELLATION POLICY:** Registrations made but not cancelled prior to 9 a.m. on the Monday prior to the meeting date, will be billed.

Monthly Meeting Directions on page 13

INSIDE THIS ISSUE:

President's Message	2
Editor's Message	3
Nominations and Elections of Officers and Board of Directors for 2014	3
Announcements and Activities New Members Save The Date	4
Health Care Law Online Resources	5
NAEA Annual Conference	6
CoSEA Bylaws	7
CE Corner Save The Date	12
Coming Events	13

PRESIDENT'S MESSAGE



Greetings!

The national convention in Las Vegas was a blast. Thirty of us from Colorado were in attendance and we had a wonderful gathering on Monday evening of the convention. Thank you all for attending. When we were together the conversation drifted towards dismay with the IRS lately.

From the Loving case stalling RTRP certification to the profiling and targeting of conservative groups by the Non-profit function we collectively seem to be growing dismayed if not perturbed with IRS operations. The one thing that has grown incredibly worrisome for me is the lack of accountability for the most recent shortcomings at the highest levels of the Service. This current leadership void reaffirms my opinion that it is instrumentally important for tax practitioners to be connected with each other if for no other reason than to share and learn from each other's experiences. Our monthly dinner meetings are a fantastic way to do just that, please consider showing up at our next one.

There are many opportunities to connect with fellow practitioners. In fact one great way is as part of the CoSEA elected leadership team. The Nominating Committee happens to be actively in search of ballot candidates for the Treasurer position as Audrey Dean will be handing over the reign after 4 solid years at the helm. Thank you Audrey. Additionally Paul Ketcham will be adding his name to the ballot for Vice President creating an opportunity for someone to publish the newsletter. If you are interested in either of these positions or simply serving in an at-large capacity please reach out to me with questions or comments at president@cosea.org or via cell phone at 720-234-1177. New members to the elected leadership team will be prime candidates to represent CoSEA at the next leadership academy on November 10-12 in Orlando Florida. If interested the application form is on NAEA's website under About Us, in the Schuldiner/Smollan Leadership Academy section.

The elected leadership team met for a day long retreat on Saturday July 27th 2013 to plan for the upcoming year. The minutes will be published August 28th or shortly thereafter. A few of the highlights from the meeting include:

1. The Bylaws Committee chaired by Dan Halleman is proposing to the general members Bylaws amendments with support of the full board. Please be sure to read the proposed bylaws later in the newsletter and be prepared to vote on whether to adopt them at the upcoming annual general membership meeting. Generally speaking the intent of proposing amendments to the bylaws at this time is to stay in alignment as much as possible with the NAEA Bylaws. Any questions or comments should be directed to the committee in advance of the general membership meeting if possible.
2. CoSEA signed a Memorandum of Understanding with Gleim entitling anyone purchasing Gleim SEE preparation material via the www.CoSEA.org web site a 10% discount on materials.
3. The Program Committee and the Seminar Committee was combined into one committee and is now called the Education Committee Co-Chaired by Dan Halleman and CJ Whitely. Save the date of November 14th and 15th for the fall seminar where we will be bringing in some talented speakers.
4. Check it out! The www.CoSEA.org web site has been rolled

out with a new look and feel that we are all very excited about. Special thanks to Romey Smith.

5. The Public Relations Committee, specifically Mike Wallen and Steve Wiggs initiated efforts at promoting brand recognition of the Enrolled Agent designation via a social media campaign that will include a presence on facebook, LinkedIn and Twitter. Look for more on this if you happen to be dialed in with social media. If you are not perhaps it may be time to consider a social media presence to supplement business development as you see fit.

At the Denver IRS Stakeholder Liaison meeting held on July 24th we were introduced to Stephen Boyd the new local Agent in Charge of Criminal Investigation. He manages about 60 agents covering Colorado, Wyoming, Idaho and Montana and is actively welcoming referrals from the practitioner community. So if you are finding the whistleblower program unresponsive you are welcome to reach out to him directly at stephen.boyd@ci.irs.gov or at 303-603-4901 for direction or to request that a file opening be considered. We also heard from **Nancy Carver, Local Area Counsel Manager** reporting that her office is handling higher caseloads. There are two fall calendars on the Tax Court docket in September in Denver and it looks like a busy December is shaping up as well. There is concern as to the exponential trajectory upward in docketed case files over the last 3 years causing me to get distracted by visions of the entire system spinning out of control.

Regarding Colorado, the Office of Public Information and Education in the Colorado Department of Revenue is conducting a survey of tax professionals. They are asking for your assistance in evaluating their current Web site. Once they receive your comments they will gather the information and use your responses to help improve the efficiency of their Web site. Check out the survey here -> <http://www.surveymonkey.com/s/BFDYVPB>. Additionally the Department will host a Sales and Use Tax Workshop on September 24, 2013 at 8:30 a.m. to allow the public to provide input and discuss possible changes to the rules. Participants in the workshop should be individuals with an expertise and interest in taxes administered by the Department, and will be expected to review the new or amended rules prior to the workshop and actively participate in the workshop to provide constructive feedback. If interested in attending please contact: **Erika Hoxeng, Tax Policy Analyst**, State of Colorado | Department of Revenue, 1375 Sherman Street | Denver, CO 80261.

In conclusion all practitioners whose social security number ends in 4, 5, or 6 be advised that the time is quickly approaching to renew your EA license. The renewal application period is only 3 months long as applications must be submitted between November 1, 2013 and January 31, 2014. The renewal will be effective from April 1, 2014. **Do NOT renew before November 1 as this may very well cause processing problems.**

Cheers!

John Dundon EA, President
Colorado Society of Enrolled Agents, NTPI Fellow
www.CoSEA.org , (720) 234-1177 (Cell)

Paul's Points to Ponder



Have the droppings hit the rotating blades? Everything seemed to me that every day went to hell. Problems with DOMA, lengthy IRS explanations that raise more questions.

1. My personal congratulations for working above and beyond the expected: Linda Ward, Dan Halleman, Audrey Dean and John Dundon for their work on the restated By-Laws;

2. Looking into recruiting someone to be the association's bookkeeping and someone to be a 'part-time professional administrator for CoSEA. We have gotten so large that it is difficult to manage everything with volunteers [who are still working - no time left]

3. Linda Ward's attendance to the NAEA Conference - do we hear her boots headed for a Board position at the NAEA level?

4. Check out the new and revised website. Romey did an outstanding job.

5. CoSEA will be traveling to various colleges and universities in hopes of enlightening potential graduates interested in taxation that becoming an EA is the best route to take.

Hope you enjoy the newsletter. We will be working on test questions for the future.

Paul

FEDERAL UPDATES

See John's letter for various sites.



COLORADO SOCIETY OF ENROLLED AGENTS (CoSEA)

NOMINATIONS AND ELECTION OF OFFICERS AND THE BOARD OF DIRECTORS FOR 2014

In accordance with the CoSEA Bylaws, an election of Officers and Board of Directors will take place at the Annual Meeting, November 12, 2013 for the upcoming year.

Use the following ballot to submit your vote regarding election of Officers:

President	John Dundon	_____
Vice-President	Paul Ketcham	_____
Treasurer	Open	_____
Secretary	CJ Whiteley	_____
Past-President	Linda Ward	_____

Use the following ballot to submit your vote regarding elections for the Board of Directors (term 2013-14):

Ed Bunetta	_____
Audrey Dean	_____
Mike Wallen	_____
J. Stephen Wiggs	_____

Nominations for other CoSEA members must be submitted, in writing, by October 11, 2013. Your nominations can be submitted via e-mail to audrey@merrionpc.com and ebunetta@yahoo.com .

Write-In Nominations will be available at the Annual Meeting.

Continuing on the Board as their terms have not yet expired (2013-14): Roger Botterbusch, Charlie Brady and Romey Smith.

ANNOUNCEMENTS AND ACTIVITIES

New Members

Morgan Q. Mance, EA

Omni Financial
380 Interlocken Crescent, Ste. 800, Broomfield, CO 80021
Phone: 303-530-7770 x1138 Fax: 720-274-1242
Email: morganm@omni-financial.com

Toshiko Mihara (T.J. or Tish)

3713 South Ensenada Street, Aurora, CO 80013-3959
Phone: 303-680-7830
Email: symbolsco@netzero.com

Aleksandr Petrosyan

2126 S. Telluride Ct., Aurora, CO 80013
Phone: 303-981-7296
Email: apetrosyan78@gmail.com

Steven Stodola, EA

1031 Columbia Pl., Boulder, CO 80303-3242
Phone: 303-204-7506
Email: s.stodola@comcast.net

Kathryn A. Crystal, EA

Crystal Accounting, Inc.
4813 Lucca Dr., Longmont, CO 80503-4146
Phone: 303-678-7050 Fax: 303-776-1406
Email: kathryn@crystalaccounting.com

Associate Member

Terrie L. Trujillo, EA

506 N. Idledale Dr., Pueblo West, CO 81007-1144
Phone: 719-671-8275
Fax: 719-547-2358
Email: tnt57582@msn.com

David H. Cohen, EA

REGENESIS MANAGEMENT GROUP, LLC
2442 S. Downing Street, Ste. 250, Denver, CO 80210-5858
Phone: 303-564-3671
Email: dcohen@regenmg.com

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.

SAVE THE DATE

NAEA 2013 National Conference – August 4 - 6, 2013

Cosmopolitan Hotel, Las Vegas, Nevada

NMSEA Annual Tax Preparer's Convention – October 1-3, 2013

Indian Pueblo Cultural Center, Albuquerque, New Mexico

Fall Practitioner Conference – November 14 & 15, 2013

Summit Event Center, Aurora, Colorado

“No Frills” – January 11 and January 18, 2014

See CE CORNER page 12

IRS National Tax Forums:

Dallas, Texas	July 30 - August 1, 2013
New Orleans, Louisiana	August 13 - 15, 2013
Atlanta, Georgia	August 20 - 22, 2013
Washington, D.C.	August 27 - 29, 2013
San Diego, California	September 17 - 19, 2013

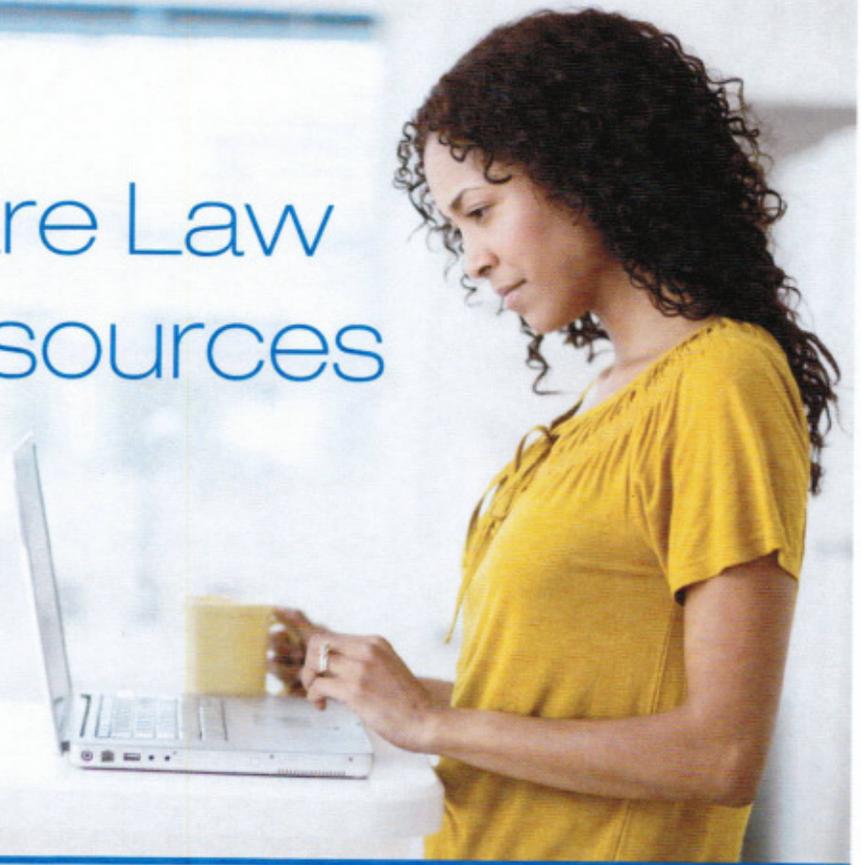
NOTE FROM THE PROGRAM COMMITTEE:

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

Health Care Law Online Resources



Individuals and Families

Health Care Coverage through the Marketplace

HealthCare.gov

Health Coverage and Your Taxes

IRS.gov/aca

Consumer Assistance for Employees

Askebsa.dol.gov

Employers

Health Insurance Information

HealthCare.gov

Tax Benefits and Responsibilities

IRS.gov/aca

Small Business Resources

SBA.gov/healthcare

Legal Guidance – Labor Provisions

Dol.gov/ebsa/healthreform

US Govt. Business Portal

Business.USA.gov/healthcare



NAEA ANNUAL CONFERENCE – AUGUST 4-7, 2013

We had a great turn out from Colorado! Thirty members were registered to attend the conference and attend various educational classes, including the NTPI Levels 1, 2 and 3. Karen Hawkins, IRS was speaker at the Opening Reception on Sunday night. The NAEA Annual Meeting was held Monday evening and the NAEA Board meeting was on Wednesday.

Members also had some free time to visit the shows, comedy clubs, casinos and mechanical “bull” riding!

CONGRATULATIONS TO NTPI FELLOWS!

Nine CoSEA members became NTPI Fellows at the Tuesday night NTPI Graduation! Congratulations to:

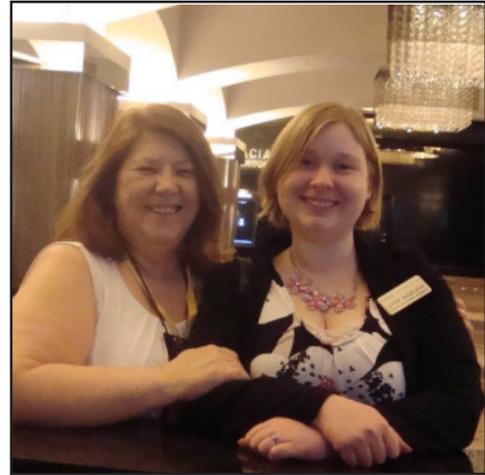
Jake Cordova, EA
Scott Gallagher, EA
Robert Lucy, EA

Charles Cox, EA
Barbara Garrett, EA
Mark Sunderland, EA

John Dundon, EA
Clarice Landreth, EA
Charles Trautman, EA



Linda Ward and Clarice Landreth at the NAEA National Convention.



Linda Ward and Alyce Hamilton (NAEA Education and Meetings Coordinator)



Sam Matlick, CAE (NAEA Membership Deputy Director); Linda Ward and Gigi Jarvis, CAE (NAEA Senior Director Communications and Marketing)



Barbara Garrett, Clarice Landreth, John Dundon in front – Bob Lucy in the blue shirt behind them



NTPI Fellow picture L to R: Chuck Trautman, John Dundon, Bob Lucy, Clarice Landreth, Charles Cox, Barbara Garrett and Scott Gallagher

COLORADO SOCIETY OF ENROLLED AGENTS
BYLAWS
RESTATED NOVEMBER 19, 2013
ARTICLE I
NAME, PRINCIPAL OFFICE, PURPOSE AND RESTRICTIONS

The Bylaws Committee has reviewed and restated the CoSEA Bylaws. The CoSEA Board has approved the changes and is submitting the Restated Bylaws for Publication so the Members of CoSEA may have a chance to read them before voting on the changes at the November 2013 annual meeting. The changes are to include the statement that these are in compliance with the Colorado Revised Nonprofit Corporation Act, to update terminology, make changes to emulate NAEA Bylaws, allow the Board to hold meetings via telephone or electronic media and to include the Immediate Past President as an officer of the Board. Should you have questions, please contact a Bylaw Committee member - Dan Halleman, Chair; John Dundon; Linda Ward; Audrey Dean; Paul Ketcham.

1.01 – NAME

The name of this organization is the Colorado Society of Enrolled Agents (“CoSEA”). CoSEA is an affiliate of the National Association of Enrolled Agents (NAEA). CoSEA is a nonprofit corporation established under the laws of the State of Colorado, and these bylaws must be in compliance with the Colorado Revised Nonprofit Corporation Act.

1.02 – PRINCIPAL OFFICE

The Board of Directors (“the Board”) may select a location for the principal office of CoSEA.

1.03 – PURPOSE

The primary purpose of CoSEA is to provide organized professional education programs. The Association may exercise all lawful powers granted to it pursuant to law and may engage in all lawful purposes and activities that advance the Enrolled Agent profession.

The other purposes of CoSEA are:

- (a) to support Enrolled Agents in tax related professional development;
- (b) to develop a strong, professional, effective statewide organization of Members and Local Chapters;
- (c) to represent the interests of CoSEA Members as part of NAEA;
- (d) to represent the interest of Enrolled Agents on a State Level with all authorities;
- (e) to promote and protect the interest of Enrolled Agents;
- (f) to promote the NAEA Code of Ethics, Rules of Professional Conduct, Circular 230; and
- (g) to exercise all rights and powers conferred on nonprofit corporations under the laws of the State of Colorado.

1.04 – RESTRICTIONS

All policies and activities of CoSEA shall be consistent with applicable federal, state, and local antitrust trade regulations or other legal requirements, including applicable tax-exemption requirements.

ARTICLE II
DEFINITIONS AND PARLIMENTARY AUTHORITY

2.01 – LOCAL CHAPTERS

A “Local Chapter” is a group formed within a specific geographical area in the State of Colorado. Such Chapters shall be governed by the Bylaws of CoSEA. Members of a local Chapter must be Members of NAEA and CoSEA.

2.02 – CIRCULAR 230

“Circular 230” means the United States Treasury Department Circular 230, Title 31 Code of Federal Regulations Subtitle A, Part 10, as amended.

2.03 – MEMBER

“Member” shall refer to Members, Members Emeritus (retired), Provisional Members, Associate Members, and Academic Associate Members.

2.04 – NOTICE

The “time” of notice referred to in these bylaws is defined as follows:

- (a) For US Mail, the date stamped by the USPS, or
- (b) For hand-delivery, the time of notice as shown on the records of an IRS-approved carrier, or
- (c) Facsimile, confirmed facsimile transmission, or

(d) For electronic notice, the time stamped on the originated e-mail.

2.05 – PARLIAMENTARY AUTHORITY

Unless otherwise specified in these Bylaws, the rules contained in the current edition of *Roberts's Rules of Order Newly Revised* shall govern CoSEA in all cases where Robert's Rules are inconsistent with the Colorado Revised Nonprofit Corporation Statute.

2.06 – MEETING

The term "meeting" will be defined as a gathering of Members and Associates for the purposes of conducting Association business.

2.07 – REGULAR SCHEDULED BOARD MEETING

The term "regular scheduled Board meeting" will be defined as a gathering of the Board of Directors and Officers.

ARTICLE III MEMBERS

3.01 – QUALIFICATIONS AND RIGHTS OF MEMBERSHIP

CoSEA shall have five (5) Membership classes: Member, Member Emeritus, Provisional, Associate, and Academic Associate. An individual must be a Member in good standing of the NAEA in order to be a Member of the Colorado Society of Enrolled Agents. You are entitled to membership without regard to race, creed, color, gender, national origin, or sexual orientation.

3.02 – MEMBER

Membership in CoSEA is limited to those persons recognized by the United States Treasury Department, Internal Revenue Service as Enrolled Agents in good standing, and those persons qualifying under Section 5.03(b) and (c) of these Bylaws.

3.03 – MEMBER EMERITUS

A "Member Emeritus" must be on "inactive-retired status" as defined by Circular 230, and must have been a Member of CoSEA for the five (5) years proceeding retirement. A Member Emeritus shall not be required to fulfill requirements for continuing education (CE). The board may waive the length of the membership requirement.

3.04 – PROVISIONAL MEMBER

CoSEA may recognize "Provisional Member" status for those persons who have successfully completed a portion of the Special Enrollment Examination or who have completed the required IRS employment. Provisional Members shall enjoy all the benefits of membership, except that they shall not vote on any issue before the membership, nor shall they hold elected office. Provisional status shall be granted for a period not to exceed twelve (12) months.

3.05 – ASSOCIATE MEMBER

A person not otherwise eligible for membership may join CoSEA as an "Associate." Associates must be in a professional tax related field regulated under Circular 230, and they must meet the same CE requirements as Members. Associates shall enjoy all the benefits of membership, except that they shall not vote on any issue before the membership, nor shall they hold elected office.

3.06 – ACADEMIC ASSOCIATE MEMBER

A part-time or full-time student enrolled in an accredited college or professional school in a tax, accounting or finance career track may join CoSEA as an "Academic Associate". An Instructor of tax, accounting, or finance career track classes in accredited colleges or professional schools may join CoSEA as an "Academic Associate". Academic Associates shall enjoy all the benefits of membership, except that they shall not vote on any issue before the membership, nor shall they hold elected office.

3.07– MEMBERSHIP OBLIGATION TO FOLLOW CoSEA/NAEA RULES

Each Member of CoSEA agrees to be bound by these Bylaws and any amendments thereto, and by the lawful actions of the Board of the voting Members of CoSEA. In particular, each Member shall without exception 1) fulfill CE requirements as promulgated by NAEA, 2) report annually to NAEA the fulfillment of those requirements, 3) abide by the NAEA Code of Ethics and Rules of Professional Conduct, and 4) these Bylaws.

3.08 – MEMBER LIABILITY

No Member shall be personally or otherwise liable for any obligations of CoSEA.

ARTICLE IV MEMBERSHIP DUES AND ASSESSMENTS

4.01 – ANNUAL DUES

The Board of Directors shall determine the amount of annual dues for membership. The amount of the annual dues shall be noticed to the membership no later than sixty (60) days after the Board has voted to change the annual dues or ninety (90) days prior to the close of the CoSEA calendar year, whichever occurs first.

4.02 – PAYMENT OF DUES

- (a) Membership dues are due and payable annually per methods approved by the NAEA Board. Once submitted, dues remain the property of CoSEA unless the membership application is rejected.
- (b) Associate dues are due and payable annually. Once submitted, dues remain the property of CoSEA unless the associateship application is rejected.

4.03 – ASSESSMENTS

The Board of Directors of CoSEA may levy such additional assessments as are necessary to carry out the activities of CoSEA, upon ratification of two-thirds (2/3) majority of the Directors.

ARTICLE V

**MEMBERSHIP STATUS
(CESSATION, SUSPENSION AND EXPULSION)**

5.01 – CESSATION OF MEMBERSHIP

Membership shall cease upon the occurrence of any event that renders a Member ineligible for membership, or upon failure to satisfy or to continue to satisfy, membership requirements.

5.02 – FAILURE TO PAY DUES OR SUBMIT CE REPORTS

Membership shall be automatically suspended, terminated, and/or reinstated in accordance with Section 5.01 and 5.02 of the Bylaws of the NAEA.

5.03 – STATUS WITH THE INTERNAL REVENUE SERVICE

- (a) Any individual, who is temporarily suspended from practice for any reason by the issuing authority, shall automatically be suspended from membership during the period of suspension from practice before the Service. Any individual who is permanently terminated from practice by the issuing authority shall be automatically expelled from CoSEA.
- (b) Notwithstanding any other provision of these Bylaws, any person whose Enrollment to Practice before the Internal Revenue Service is cancelled by the issuance of a state license to practice as a Certified Public Accountant or by admission to practice before the Bar of any state or higher jurisdiction, shall be eligible for membership in CoSEA, provided that said reason is the sole reason for cancellation of Enrollment, and that said person meets all other criteria for membership.
- (c) Notwithstanding any other provision of these Bylaws, any person who is not allowed to practice before the Internal Revenue Service because of having accepted employment in government services, shall be eligible for membership in CoSEA provided that said reason is the sole reason for not being able to practice before the Service, and that said person meets all other criteria for membership.

ARTICLE VI

MEMBERSHIP MEETINGS

6.01 – ANNUAL MEETING

The regular Annual Meeting of the Members shall be held each November at a place and time selected by the Board of Directors.

6.02 – CALL TO MEETING

The President shall issue a "Call to Annual Meeting" at least thirty (30) days prior to the chosen date. Such notice shall be in writing as defined in Section 2.04 and shall include:

- (a) an agenda for the business meeting;
- (b) the report of the Nominating Committee, including a list of Nominees; and
- (c) the text of any proposed Bylaws changes, including Bylaws Committee analysis and minority report, if any.

6.03 – ELECTION OF OFFICERS AND DIRECTORS

- (a) Nominating Committee shall present for consideration at the Annual Meeting one candidate for each elective office of CoSEA where a vacancy will occur at the time of the Meeting.
- (b) Additional nominations may be made from the floor of the Annual Meeting by any voting Member duly registered and in attendance at the Annual Meeting at the time designated on the Agenda for such nominations. The Secretary will certify as to the eligibility of such nominee(s) for office.

6.04 – QUORUM

A quorum at any meeting shall be a majority of the Members present at such meeting.

6.05 – VOTING

Each Member is entitled to one (1) vote on all matters to come before the Annual Meeting of CoSEA. Cumulative and proxy voting shall be prohibited.

6.06 – SPECIAL MEETINGS

Special meetings may be called by the Board of Directors. Such meetings shall be governed by the rules for Annual Meetings.

6.07 – AMENDMENTS

- (a) The Membership shall have, by a two-thirds majority vote at CoSEA's Annual Meeting, the power and authority to amend, alter, or repeal these Bylaws or any provision thereof.
- (b) Amendments to the Bylaws must be submitted in writing to the Bylaws Chairman forty-five (45) days prior to the date of the Annual Meeting. Amendments submitted, along with the Committee's recommendations, shall be included in the "Call to Annual Meeting" to the Members.

ARTICLE VII DIRECTORS

7.01 – THE BOARD OF DIRECTORS

The Board of Directors shall comprise the President, Vice-President, Secretary, Treasurer, Immediate Past President, and up to seven Directors.

7.02 – QUALIFICATION AND TERMS OF OFFICE

Members only shall be eligible to serve on the Board of Directors. The President and the Vice-President shall be elected for a one (1) year term, with the right to serve consecutively, except that the President shall not serve more than two (2) consecutive years as President. The Secretary and Treasurer shall be elected for two (2) year terms with the right to serve consecutively. The Directors shall be elected for two (2) year terms, with the right to serve consecutive terms. No more than four (4) Directors shall be elected in odd-numbered years, and no more than three (3) Directors shall be elected in even-numbered years.

7.03 – DUTIES AND RESPONSIBILITIES

The Board of Directors shall be the governing body of CoSEA and shall have the authority and responsibility for its supervision, control, and direction.

7.04 – REMOVAL OF OFFICERS AND DIRECTORS

The Board may declare vacant the office of an Officer or may remove an Officer for any reason in accordance with the Colorado Non-Profit Corporation Law or other law. Any Board Member who fails to attend at least two-thirds (2/3) of the duly announced Board meetings in one 12 month period from Annual Meeting to Annual Meeting shall not be eligible for re-election to the Board in any capacity. The Board of Directors may, by two-thirds (2/3) vote of those present, excuse such member from this requirement for one year at a time, upon the Member's written request.

7.05 – VACANCIES

If any seat on the Board becomes vacant for any reason, the Board of Directors shall elect a Member to fill the vacancy until the next Annual Meeting.

ARTICLE VIII BOARD MEETINGS

8.01 – CALL TO MEETING

A Meeting of the Board of Directors may be called by the President, or by written request of three (3) members of the Board.

8.02 – TIME AND PLACE OF MEETINGS

The time and place of all meetings of the Board of Directors shall be fixed and determined by the President, with the approval of the Board.

8.03 – OPEN MEETINGS

All meeting of the Board of Directors shall be open to all Member categories (supra), except when an ethics, professional conduct, or personal issue is before the Board. Members attending open Board meetings have the privilege of voice. The Board of Directors may invoke cloture.

8.04 – QUORUM

A quorum for a meeting of the Board of Directors shall be majority of the Directors.

8.05 - TELEPHONIC/ELECTRONIC MEETING

Subject to the requirements of the Colorado Non-Profit Corporation Law, a meeting of the Board may be held by conference via telephone or similar communications equipment. Such meeting will be valid if (1) the Board has been noticed, (2) a majority of the Board participate, and (3) if all participants can hear one another or participate in the electronic media.

ARTICLE IX OFFICERS

9.01 – OFFICERS OF CoSEA

The Officers of CoSEA shall be comprised of the President, the Vice-President, the Secretary, the Treasurer, and the Immediate Past President. Officers must be Members of CoSEA.

9.02 – PRESIDENT

The President shall be Chief Executive Officer of CoSEA and shall exercise general supervision over its affairs. The President shall preside at all meetings of the general membership and of the Board. The President shall have such other powers and shall perform such other duties as the Board or the Bylaws prescribe.

9.03 – VICE-PRESIDENT

The Vice-President shall, in the absence or disability of the President, perform the duties of the President.

9.04 – SECRETARY

The Secretary shall be responsible for recording the minutes of the Annual Meeting and of all meetings of the Board of Directors. The Secretary shall have such other powers and perform such other duties as the Board or Bylaws prescribe.

9.05 – TREASURER

The Treasurer shall be the Chief Financial Officer of CoSEA and shall receive all funds of CoSEA. The Treasurer shall be responsible for the preparation of the tax return of CoSEA. The Treasurer shall maintain complete records of all of the financial affairs and transactions of CoSEA, and shall render periodic reports as prescribed by the Board of Directors and report to the Annual Meeting. The Treasurer shall have such other powers and perform such other duties as the Board or Bylaws prescribe.

9.06 – IMMEDIATE PAST PRESIDENT

The Immediate Past President is an officer of the CoSEA. After their term, the President automatically becomes Immediate Past President. As appropriate, the Immediate Past President provides counsel and advice to the CoSEA officers.

ARTICLE X COMMITTEES

10.01 – COMMITTEE MEMBERS

All Committee Chairpersons must be Members of CoSEA. Members of committees must be Members, supra. The President shall be an *ex officio* member of all committees except for the Nominating Committee.

10.02 - NOMINATING COMMITTEE

The President will nominate, for Board confirmation, a Nominating Committee consisting of three Members for a term of one year. No later than fifteen days before the publishing of the September/October Newsletter, the Committee will submit a report to the Board nominating at least one but not more than two nominees for each Director and Officer position which is vacant or scheduled for replacement.

10.03 – STANDING COMMITTEES

The Board will establish procedures for the creation and operation of standing committees and task force committees as it deems appropriate. Committee Chairs will be Members and the majority of the committee will be comprised of Members.

10.04 – REPORTS AND RECOMMENDATIONS

Reports and recommendations of committees shall be submitted in writing to the Board of Directors.

ARTICLE X1 FISCAL YEAR

11.01 – FISCAL YEAR

The fiscal year of CoSEA and the terms of office for elected Officers and Directors shall be the calendar year.

ARTICLE XII DISSOLUTION

12.01 – DISSOLUTION

The dissolution (or winding up) of CoSEA shall follow the provisions of the Colorado Revised Nonprofit Corporation Act. Upon dissolution, assets of CoSEA that remain after payment of all debts and liabilities of CoSEA and after compliance with the Internal Revenue Code for distribution of any assets held in charitable trust, shall be distributed to the National Association of Enrolled Agents Educational Foundation.

CE Corner

Save The Date

September 2013

IRS National Tax Forum
17th & 18th

Town & Country Resort and Convention Center
500 Hotel Circle North
San Diego, California

www.irstaxforum.com

Colorado Society of Enrolled Agents
24th

Johnson's Corner
Loveland, Colorado

www.cosea.org

Ethics – Frank J. Rooney, Esq.
2 hours Ethics CE

October 2013

New Mexico Society of Enrolled Agents
NMSEA Annual Tax Preparer's
1st – 3rd

Convention
Indian Pueblo Cultural Center
2401 Twelfth Street
Albuquerque, New Mexico 87104

www.nmsea.net

Colorado Society of Enrolled Agents
22nd

Ramada Plaza
4849 Bannock Street
Denver, Colorado

www.cosea.org

Colorado Tax Update

November 2013

Colorado Society of Enrolled Agents
12th

Ramada Plaza
4849 Bannock Street
Denver, Colorado

www.cosea.org

IRS Federal Tax Law Update
1 hour Tax Update CE

2013 Fall Practitioner Conference
14th & 15th

Summit Events Center
411 Sable Blvd
Aurora, Colorado

www.cosea.org

16 hours CE

December 2013

Colorado Society of Enrolled Agents
“Holiday Party”

To Be Announced

www.cosea.org

No CE, but lot's of FUN!!

2014 Sneak Peak

Colorado Society of Enrolled Agents
“No Frills” January 11th

Summit Events Center
Aurora, Colorado

www.cosea.org

2 hours Ethics

“No Frills” January 18th

Embassy Suites
Colorado Springs, Colorado

6 hours CE



“Get Ready To Learn”

Published bimonthly by

COLORADO SOCIETY OF ENROLLED AGENTS

Affiliate of the
National Association
of Enrolled Agents

www.CoSEA.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

2013 MONTHLY MEETING PROGRAMS

See CE Corner

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.**

MONTHLY MEETING LOCATION

Our meeting site is at the Ramada Plaza (formerly 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).

Visit our website at
www.CoSEA.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.

COLORADO SOCIETY OF ENROLLED AGENTS

OFFICERS

President John Dundon, EA (720) 234-1177
Past President Linda Ward, EA (303) 221-6691
Vice-President J. Stephen Wiggs EA (720) 985-2100
Treasurer Audrey Dean, EA (303) 322-6288
Secretary Ed Bunetta, EA (303) 466-7400

DIRECTORS

Roger Botterbusch, EA 2013-14 .. (720) 421-4217
 Charlie Brady, EA 2013-14 (303) 470-8352
 Paul Ketcham, EA 2013 (303) 935-1814
 Romey Smithy, EA 2013-14 (970) 215-8667
 Mike Wallen, EA 2013 (720) 398-6088
 C.J. Whiteley, EA 2013 (303) 819-3278

COMMITTEES

Budget & Finance

Audrey Dean, EA, Chairperson (303) 322-6288
 Member: Paul Ketcham, EA

By-laws

Dan Halleman, EA, Chairperson (720) 272-1423
 Member: **Open Position**

Legislative

John Dundon, EA, Chairperson (720) 234-1177
 Members: Dan Halleman, EA

Education Committee

C.J. Whiteley, EA, Co-Chairman (303) 819-3278
 Dan Halleman, EA, Co-Chairperson. (720) 272-1423
 Member: **Open Position**

Membership

Roger Botterbusch, EA, Chairperson (720) 421-4217
 Member: Linda Ward, EA

Nominating

Audrey Dean, EA, Chairperson (303) 322-6288
 Member: Ed Bunetta, EA

Publications

Paul Ketcham, EA, Chairperson (303) 667-4560

Publicity/Public Relations

Mike Wallen, Chairperson
 Members: John Dundon, EA, Dan Halleman, EA

Quickfinder / The Tax Book

Paul T. Matonis, EA, Chairperson (970) 416-1656

Review

John Dundon, EA, Chairperson. (720) 234-1177
 Member: Ed Bunetta, EA

Web Site

Romey Smith, EA, Chairperson (970) 215-8667
 Member: **Open Position**



The Colorado Enrolled Agent is published bimonthly by the Colorado Society of Enrolled Agents. Your comments, suggestions and submissions are invited. Copy not received by the fifteenth of the month preceding publication will be held for a future issue. We reserve the right to edit all copy for length and clarity. Material published in The Colorado Enrolled Agent may be reprinted. We request only that suitable credit be given. This publication is designed to provide accurate and authoritative information in regard to the subject matter covered. It is published with the understanding that the publisher is not engaged in rendering legal, accounting or other professional service. The services of a competent professional should be sought when legal, accounting or other expert assistance is required.