



MEETINGS

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

REGISTER ONLINE at www.cosea.org - under tab **EVENTS** - click on **MEETING PROGRAMS** - click on **REGISTER NOW** button under current monthly program. You may also register by sending an email to C.J. Whiteley at Programs@cosea.org. REGISTER NO LATER THAN THE SUNDAY BEFORE THE TUESDAY MEETING. THANK YOU.

No shows will be billed if a reservation is made.

DINNER MEETINGS

July 22, 2014, Meeting

Date: Tuesday, July 22, 2014
Time: 6:00 - 7:00 pm Dinner
Dinner meal TBA
7:00 - 8:00 pm Program
Place: Embassy Suites, Denver Southeast,
7525 E Hampden Ave
Program: Repairs vs. Capitalization
Speaker: Brad Burnett

August 26, 2014, Meeting

Date: Tuesday, August 26, 2014
Time: 6:00 - 7:00 pm Dinner
Dinner meal TBA
7:00 - 8:00 pm Program
Place: Summit Event Center,
411 Sable Blvd., Aurora
Program: TBA
Speaker: TBA

Note: Subject to change, please check the website for the most up to date information.

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.

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PRESIDENT'S MESSAGE



Greetings!

Hopefully many of you are enjoying the off season by relaxing with family and friends. I've been spending time getting ready for the fall extension season which is quickly approaching and also tending to association business. It was exciting to represent Colorado at the NAEA Board of Directors Meeting on May 10th 2014

and the preceding Affiliate President's Exchange (APEX) meetings in Washington DC.

At the APEX meeting we had the pleasant opportunity to listen to a speech given by IRS Commissioner Koskinen. On the one hand, I admire his resolve and disciplined approach to focusing improvements managerially and procedurally inside the IRS, particularly the fact that he toured 20 different IRS facilities across the country in his first 10 weeks on the job. However, on the other hand I can completely understand how managers inside the IRS are moderately disenfranchised with his lack of tax law acumen. On a personal note, I found the sheer number of Secret Service Agents providing protection incredibly remarkable. There was no way possible to get close to him much less get a picture.

Additionally we met with the current NAEA Board of Directors to discuss the trials and tribulations experienced in the state chapters. The clear message garnered from that conversation was that if indeed we as an industry association are billing ourselves out as 'America's Tax Experts' then NAEA has an obligation to beef up its tax research services to be at least on par with and ideally superior to those offered by competing industry associations. Hopefully budgetary resources will be accommodating to achieve that objective in the next fiscal year!

There was also lengthy discussion about the aging demographics of our membership base and how to attract younger members. To that end, Executive Director Mike Nelson and President Elect Terri Durkin presented a new partnership with Gleim to introduce the EA designation via the SEE exam to undergraduate students at various colleges and universities across the country. As the business model forms for this plan, the biggest concern is the critical mass required to get younger members actively engaged to invest their time and money in sitting for the exam when they are traditionally focused almost unilaterally on obtaining credits necessary for being awarded a degree. So until the SEE study course can make the curriculum of accredited institutions for higher learning we will have an uphill battle. Nevertheless, it is a step in the right direction!

I believe whole-heartedly that if we can create opportunity via scholarship for some undergraduate students to pass the SEE and earn the designation of EA BEFORE graduating then the critical mass referenced above will start to build and general success should follow shortly thereafter. Unfortunately however even though it was believed money was available for Colorado to offer scholarships in these regards regrettably I learned otherwise and am holding out hope that next year some budget money will free up for our Colorado Society to offer scholarships to undergraduate students interested in the EA designation and taking the SEE examination. After all, we are one of the lead state affiliates in originating and pursuing this opportunity!

Separately and distinctly from all of the above we discussed at length the significance of maintaining good working relations

inside of each state chapter with our respective department's of revenue and/or taxation. Particularly participating in any state tax law meetings as well as meetings relevant to tax rule changes. On the one hand we are reticent to allow for states to impede our federally issued license but on the other hand we generally tended to believe that the best way to move forward was to educate state legislators as well as state level bureaucrats about the efficacy of our intent as Enrolled Agents so that they become less compelled to regulate us at the state level.

Other APEX meeting highlights included:

1. The 2014-15 Membership Campaign whereby current members in good standing will be awarded a \$10 discount on next year's membership for each new recruit who signs up for NAEA
2. Article Repository Collaboration whereby members were encouraged to submit articles for any of us to tap into. Unfortunately there is no peer review for this process as of yet.
3. Membership development and training, particularly the significance of the upcoming leadership academy.
4. Government relations update regarding the IRS, soon to be rolled out voluntary accreditation that many of us found unsettling.
5. Public relations update - particularly the significance of consistently and reliably producing press releases as well as reaching out to members who happen to not renew.

In conclusion I remind everyone that US Treasury Circular 230 is being updated yet again, this time particularly in regards to written advice. **BE SURE TO READ IT, UNDERSTAND IT,** and call me at 720-234-1177 or write me at President@CoSEA.org with questions or comments on this or any other matter. With that, I bid adieu hoping you and your families all have a fun and safe summer.

Cheers!

John Dundon EA, President
NTPI Fellow



Paul's Points to Ponder



I do not think I can add much to the newsletter that has not already been covered, by John or the attached articles.

The news IRS Voluntary Tax Preparer Education Program, while not directly affecting EAs will certainly hit others who we work with and the rest of the tax preparation community.

How will it work out? Will it also be challenged? We will see as the information and procedures disseminate throughout the community.

Paul

Paul Ketcham, EA, MBA, ARA, ATP
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ANNOUNCEMENTS AND ACTIVITIES

New Members

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SAVE THE DATE

Seminars Committee

June 2014

Upcoming Events:

2014 Fall Conference November 17, 18 & 19 (WIP)
 Invitations for speakers have been sent to Kathy Morgan; Amy King; and John Sheeley.

Bob Kerr, Senior Director, Government Relations at NAEA will be a speaker at the conference and the keynote speaker at CoSEA's annual meeting on November 18th.

Tri-State Initiative	June 25 – 27, 2014
Arizona Southwest Fest	
Flagstaff, AZ	
Early Bird until May 18 th	Member = \$325 Non = \$425
After May 18 th	Member = \$375 Non = \$525

New Mexico	
NMSEA Annual Convention (Balloon Fest)	September 30 – October 2, 2014
Albuquerque, NM	TBA

Respectfully Submitted,
 Dan Halleman, Emeritus EA
 Seminars Committee Chair

MEMBER NEWS

If you have been in the news recently or have received some award, or know of a member who has been in the news, please let us know so we can celebrate their achievements. Contact Paul Ketcham, the Newsletter Editor.

FEDERAL UPDATES

Tax Notes Today

June 18, 2014

OPR WILL TELL PRACTITIONERS TO REMOVE CIRCULAR 230 DISCLAIMERS

William Davis

The IRS Office of Professional Responsibility will send letters asking practitioners to stop using Circular 230 disclaimers saying the disclaimer is required, OPR Director Karen Hawkins said June 17.

Many practitioners continue to use the Circular 230 disclaimer in their e-mails even though the IRS finalized regulations that remove the covered opinion rules, Hawkins said on a *Tax Talk Today* webcast.

The IRS on June 9 finalized Circular 230 regulations (T.D. 9668 (Doc 2014-14374)), which replaced the covered opinion rules with one standard for written advice under Circular 230 section 10.37. (Prior coverage (Doc 2014-14378).)

“My only concern and my message is, if a disclaimer says ‘The Internal Revenue Service says’ or ‘I am required under Circular 230,’ I can promise you that you will get a letter from my office asking you to cease and desist using that kind of language

because I don’t want taxpayers to be misinformed,” Hawkins said. “We do not require that language after last week.”

Once Subject to Circular 230, Always Subject to Circular 230

After a practitioner submits a Form 2848, “Power of Attorney and Declaration of Representative,” granting them power of attorney, OPR will treat the practitioner as covered by Circular 230 for all purposes, Hawkins said in response to a question regarding her office’s interpretation of *Loving v. IRS*, No. 13-5061 (D.C. Cir. 2014) (Doc 2014-3158). She has said that filing a Form 2848 extends beyond the authority addressed in *Loving*. (Prior coverage (Doc 2014-11772).)

“We can’t be expected to guess when the next time is that you might make yourself a practitioner, so we treat you as a practitioner for all purposes,” Hawkins said.

Lawyers who practice in other areas, such as family or bankruptcy law, and who file a Form 2848 to obtain their client’s tax returns are subject to OPR jurisdiction the minute they put their power of attorney into the system, Hawkins said.

A line item on Form 2848 says explicitly that the signer acknowledges that he is covered by Circular 230. “You may never read that stuff, but you acknowledge by signing it,” Hawkins said.

OPR Tracking Practitioner Penalties

OPR has a database of penalties that field agents apply in exams that should be referred to OPR, Hawkins said. Agents are required to refer penalties under sections 6700, 6701, 6694(b), and 6695, but they are not consistently doing so, she said.

Hawkins said she encourages agents to refer discretionary referral penalties, such as those under section 6694(a), because that may expose a practitioner’s pattern of behavior. “This is an area where OPR will start triggering its own inventory because the field hasn’t gotten the message,” Hawkins said.

New OPR Regional Offices

The IRS budget allows for OPR to open one regional office away from Washington in 2015 and two additional regional offices in 2016, Hawkins said. She added that OPR is still looking for the right locations but that a regional office on the West Coast is “a sure bet.” OPR also is considering opening a regional office somewhere in the middle of the country, with Chicago and Dallas as possibilities, she said.

Currently, if practitioners want an in-person hearing, they must travel to Washington because that office is the only location where OPR holds the hearings.

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 you 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.

May 6-10, 2014 – NAEA Fly-In and Affiliate Presidents Exchange

By Linda Ward, EA

I attended my fourth NAEA Fly-In. There were over 110 EAs registered. Tuesday night we met to get our packets and find out who we would be meeting. There were three of us from Colorado, myself, Mike Christoff, EA and Daniel Lowenthal, EA. It was Mike and Daniel's first time at the Fly-In. Congress was in session so there was a lot of bustle on Capitol Hill. We met with the Legislative Assistants/Directors for Senator Mark Udall (R), Senator Michael Bennet (D), Congressman Mike Coffman (R) and Congressman Ed Perlmutter (D).

There were three issues that we discussed at the meetings.

Advocating for Tax Reform – the need for stability (extenders being a huge problem)!

Advocating for return preparer oversight – NAEA has supported meaningful oversight for years. The new “voluntary annual return preparer program” has many flaws. The IRS has had a voluntary program in place for many years – Legacy Circular 230 practitioners.

EA credential protection support – legislation to allow federally licensed tax experts to hold themselves forth by their federally granted name!

Senator Portman, one of the originators of the EA credential protection bill, spoke at our debriefing and reception after the visit to the Hill.

The APEX (Affiliate Presidents Exchange) meeting was held May 8-10. 48 participants from 25 states. John Dundon, CoSEA President represented CoSEA. As Chair of the Affiliate Council, I helped with the leadership duties of the APEX meetings. Sessions included a social media workshop, overview of NAEA's new database, Membership Development, Educational Development, Public Relations Training, Legislative Training and more. IRS Commissioner Koskinen spoke to the group during the Thursday afternoon session.

Thursday night many of us went to a reception at the new NAEA headquarters. When in DC, you're invited to stop in and see the offices.

Friday morning the APEX members had a joint session with the NAEA Board. The Board's Implementation Task Force gave a power point presentation of “Educating America: Bringing the EA Profession to US Colleges.”

Friday night was the installation of the new NAEA Board officers and directors. I had the privilege of giving out the awards for the Affiliate Challenge. Saturday, May 11 was the NAEA Board Meeting.

I was re-elected to the Affiliate Council for the 2014/2016 term. So I will continue to work with NAEA and the State Affiliates.

August 3 through the 5th is NAEA's Annual Conference, with the NAEA Board meeting on August 6. There are lots of great continuing education classes, including NTPI Level 1, 2 and 3. Know I'll be seeing many of you there!

NAEA'S I GET MEMBERS CAMPAIGN  GET YOUR HUSTLE ON!

I Get Members Campaign Summary

Kickoff:

- Begins July 1, 2014 – Runs through June 30, 2015

Offer:

- Prospective members can be offered a 30-day money back guarantee

Rewards:

Members will get \$10 off renewal (to be applied at time of renewal) for every new member sponsored
Recognition in E@lert every month for sponsors and total members to date
A Conference Ribbon – I Get Members

Top 8 Sponsors with at least 5 members sponsored gets a prize and special recognition (If there is a tie, winners will be determined by a drawing.)

- 1st — \$500
- 2nd — \$400
- 3rd — \$300
- 4-8th — \$100 each (5 prizes)

Top 3 Affiliates by growth percentage – prize — \$750 each

All new members submitted during the campaign will have their name entered into a drawing for one of three kindle fire HDX tablets. A post card announcing the campaign will go to every NAEA member by the last week in June. The post card has www.IGetMembers.com with details, rules, prize list and tools to recruit, such as overcoming objections.

NAEA will be sending letters to the names on the latest PTin list and names in NAEA database that have been collected. Applications can be downloaded from the NAEA website.

COLORADO UPDATES

NOTE: The governor signed this measure on 6/5/2014.



HOUSE BILL 14-1279

BY REPRESENTATIVE(S) Primavera and Young, Williams, Exum, Kraft-Tharp, Pabon, Rosenthal, Ryden, Wright, Buckner, Hamner, Kagan, Lebsock, Lee, May, McCann, Melton, Mitsch Bush, Moreno, Pettersen, Priola, Rankin, Salazar, Schafer, Singer, Sonnenberg, Ferrandino, Conti, Duran, Fields, Scott;
also SENATOR(S) Heath and Scheffel, Crowder, Guzman, Jahn, Johnston, Kefalas, Newell, Rivera.

CONCERNING THE CREATION OF A STATE INCOME TAX CREDIT TO REIMBURSE A BUSINESS FOR PERSONAL PROPERTY TAXES PAID IN THE STATE.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. In Colorado Revised Statutes, **add** 39-22-537 as follows:

39-22-537. Credit for personal property taxes paid - legislative declaration - definitions - repeal. (1) THE GENERAL ASSEMBLY DECLARES THAT THE PURPOSE OF THE TAX EXPENDITURE IN THIS SECTION IS TO ASSIST SMALL BUSINESSES IN EXPANDING THEIR OPERATIONS IN COLORADO.

(2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

REQUIRES:

(a) "FEDERAL MARGINAL INCOME TAX RATE" MEANS THE FEDERAL INCOME TAX RATE AT WHICH AN ADDITIONAL DOLLAR OF TAXABLE INCOME WOULD BE TAXED.

(b) "INFLATION" MEANS THE ANNUAL PERCENTAGE CHANGE IN THE UNITED STATES DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS, CONSUMER PRICE INDEX FOR DENVER-BOULDER-GREELEY, ALL ITEMS, ALL URBAN CONSUMERS, OR ITS SUCCESSOR INDEX.

(c) "PROPERTY TAX" MEANS THE AD VALOREM TAX IMPOSED PURSUANT TO SECTION 3 OF ARTICLE X OF THE STATE CONSTITUTION BUT DOES NOT INCLUDE THE GRADUATED ANNUAL SPECIFIC OWNERSHIP TAX IMPOSED PURSUANT TO SECTION 6 OF ARTICLE X OF THE STATE CONSTITUTION.

(d) "TAXPAYER" INCLUDES AN ORGANIZATION EXEMPT FROM FEDERAL TAXATION PURSUANT TO SECTION 501 (c) OF THE INTERNAL REVENUE CODE.

(3) (a) FOR ANY INCOME TAX YEAR COMMENCING ON OR AFTER JANUARY 1, 2015, BUT PRIOR TO JANUARY 1, 2020, A TAXPAYER WHO QUALIFIES UNDER PARAGRAPH (b) OF THIS SUBSECTION (3) IS ALLOWED A CREDIT AGAINST THE TAX IMPOSED BY THIS ARTICLE THAT IS EQUAL TO A PERCENTAGE OF THE PROPERTY TAXES PAID FOR PERSONAL PROPERTY IN COLORADO DURING THE INCOME TAX YEAR. FOR A GIVEN INCOME TAX YEAR, A TAXPAYER'S PERCENTAGE IS EQUAL TO ONE HUNDRED PERCENT MINUS THE SUM OF THE TAXPAYER'S FEDERAL MARGINAL INCOME TAX RATE FOR THE YEAR AND THE STATE INCOME TAX RATE FOR THE YEAR; EXCEPT THAT THE PERCENTAGE IS EQUAL TO ONE HUNDRED PERCENT FOR AN ORGANIZATION THAT:

(I) IS EXEMPT FROM FEDERAL TAXATION PURSUANT TO SECTION 501 (c) OF THE INTERNAL REVENUE CODE; AND

(II) DOES NOT HAVE BUSINESS PERSONAL PROPERTY THAT IS USED IN A TRADE OR BUSINESS ON WHICH THE ORGANIZATION PAYS UNRELATED BUSINESS INCOME TAX.

(b) TO QUALIFY FOR A TAX CREDIT UNDER THIS SECTION, A TAXPAYER MUST HAVE FIFTEEN THOUSAND DOLLARS OR LESS WORTH OF PERSONAL PROPERTY ON WHICH PROPERTY TAXES ARE PAID IN COLORADO DURING AN INCOME TAX YEAR COMMENCING IN 2015, OR HAVE LESS THAN AN INFLATION-ADJUSTED AMOUNT FOR EACH INCOME TAX YEAR THEREAFTER. THESE ANNUAL LIMITS ARE BASED ON THE TOTAL ACTUAL VALUE OF THE TAXPAYER'S PERSONAL PROPERTY.

(c) A TAXPAYER MAY NOT CLAIM A TAX CREDIT UNDER THIS SECTION FOR THE PAYMENT OF DELINQUENT PROPERTY TAXES THAT WERE OWED FOR A PRIOR PROPERTY TAX YEAR.

(d) THE AMOUNT OF THE CREDIT UNDER THIS SECTION THAT EXCEEDS THE TAXPAYER'S INCOME TAXES DUE IS REFUNDED TO THE TAXPAYER.

(4) TO CLAIM A CREDIT UNDER THIS SECTION, A TAXPAYER MUST SUBMIT TO THE DEPARTMENT OF REVENUE A COPY OF A PROPERTY TAX STATEMENT DESCRIBED IN SECTION 39-10-103 FOR ALL OF THE TAXPAYER'S PERSONAL PROPERTY FOR THE PROPERTY TAX YEAR FOR WHICH THE CREDIT IS CLAIMED.

(5) THE DEPARTMENT OF REVENUE SHALL PROVIDE THE JOINT BUDGET COMMITTEE WITH A COPY OF THE PORTION OF THE 2017 TAX PROFILE AND EXPENDITURE REPORT CREATED PURSUANT TO SECTION 39-21-303 THAT RELATES TO THE CREDIT CREATED IN THIS SECTION.

(6) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2022.

SECTION 2. Act subject to petition - effective date. This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly (August 6, 2014, if adjournment sine die is on May 7, 2014); except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2014

and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Mark Ferrandino
SPEAKER OF THE HOUSE
OF REPRESENTATIVES

Morgan Carroll
PRESIDENT OF
THE SENATE

Marilyn Eddins
CHIEF CLERK OF THE HOUSE
OF REPRESENTATIVES

Cindi L. Markwell
SECRETARY OF
THE SENATE

APPROVED _____

John W. Hickenlooper
GOVERNOR OF THE STATE OF COLORADO



**“Get
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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

2014 MONTHLY MEETING PROGRAMS CE CORNER

July 22, 2014 Dinner Meeting
Dinner Meal TBA
Embassy Suites, Denver Southeast,
7525 E Hampden Ave
Program: Repairs vs. Capitalization
Speaker: Brad Burnett

August 26, 2014 Dinner Meeting
Dinner Meal TBA
Summit Event Center,
411 Sable Blvd., Aurora
Program: TBA
Speaker: TBA

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.

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.**

COLORADO SOCIETY OF ENROLLED AGENTS

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Past President Linda Ward, EA (303) 221-6691
Vice-President Paul Ketcham, EA (303) 667-4560
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 Audrey Dean, EA 2014-2015 (303) 322-6288
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 Mike Wallen, EA 2014-2015 (720) 398-6088
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 Member: Paul Ketcham, EA

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Dan Halleman, EA, Chairperson (720) 272-1423
 Members: Audrey Dean, John Dundon, Paul Ketcham, Linda Ward

Legislative

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

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 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 (720) 363-9523
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Quickfinder / The Tax Book

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 Member: **Open Position**