

The Orange County ENROLLED AGENT

The Tax Professionals

Editor: Dale Quelle, EA • • 714-899-2221 • 14340 Bolsa Chica Rd. #A • Westminster, CA 92683-4868

Volume 2007-2008 Issue 8 February 2008

*OCEA
wishes you
a happy and
prosperous
2008*



February 19th 2008 dinner menu

Lasagna
Chef's Choice Fish
Rice Pilaf
Fresh Veggies
Mediterranean Salad
Caesar Salad
Sliced Fruit
Cheese Cake
Black Forest Cake

The Mission of OCEA is to encourage professionalism, personal growth, and educational growth, while providing member benefits and enhancing the role of Enrolled Agents among the local governmental agencies, other professionals, and the general public.

OCEA is 411 members strong and proud to be the largest Chapter of CSEA.

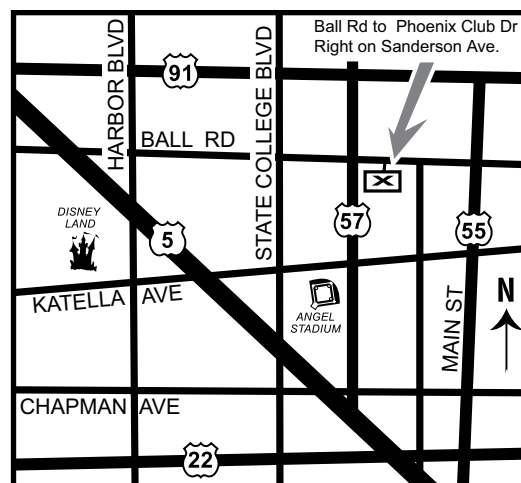
Feb 19th Program 1 hour CPE

CALIFORNIA UPDATE



*Presented by
Lynn Freer, EA*

Lynn Freer, EA is the owner of Spidell Publishing, Inc. and a highly regarded member of OCEA. Freer's company is the leading authority of California tax issues. This one hour seminar highlights California's non-conformity issues in the Federal tax bills.



Meetings are held at the Phoenix Club
1340 S Sanderson Ave, Anaheim, CA 92806

Agenda Feb 19th
4:30 Board Meeting
5:30 Social Time
6:00 Dinner Hour
7:00 CPE Program

\$35 for Member pre-registration before 4:00 P.M. on the Friday prior to the dinner meeting; \$40 for on-site registration and for non-members for meetings with 1 hour of CPE credit. Meetings with 2 hours of CPE credit are \$40 and \$45 respectively. Telephone reservations to Dan Carlberg at 714.774.8129 or email reservation@eaoc.org (please include your EA number). If you wish to be added to or deleted from the Permanent List, please contact Dan.

PRESIDENT'S MESSAGE

by Cathy Patel, EA, MBA

Well, here we go again . . . another tax season is upon us! We've reviewed our Quickfinders with Vicki Mulak or the TaxBook with Bill Geideman; we've conspired with our colleagues regarding tips and tricks for using our tax software and QuickBooks with Lisa Newton, Dan Carlberg, Ken Noland, Marcia Davis, Peggy Ligor, Marilyn Ratliff, Joni Terens, Bill Geideman, and Al Shifberg-Mencher; and Lynn Freer will be here at our next meeting on February 19, 2008. Speaking of the California Update class, CSEA wants to remind everyone that CPE credits for state update classes do not count towards IRS EA renewal but do count for CTEC and NAEA/CSEA renewal. We took a vote at a previous meeting and our Members voted to continue having California Update classes despite the fact that this rule is going to be enforced — or, at least that's what they tell us. We anticipate having a seminar on the new Registered Domestic Partnership law later in 2008.

The Leadership Conference was well attended. Al Shifberg-Mencher put much effort into this presentation and it showed. Each Board Member now has a notebook with information regarding the various positions and the work involved. The goal is to add information to the notebook about the position you currently hold, as you learn what is needed or figure out a better way to do it!! We hope this will make mentoring your successor an easier task. Thanks, Marilyn Ratliff for the use of your Conference Room — the pizza was good, too.

Practitioner Seminars were held at various locations around Southern California in January. Joni Terens chaired the one held in Irvine on January 11. IRS and FTB personnel presented updates on how to deal effectively with processing, procedures, and services.

Dona Evans, Debbie Harris, and I represented OCEA at the CSEA Quarterly Board Meeting in Sacramento. As I buckled my seatbelt and the pilot announced we were heading into stormy weather, the thought did occur to me that I probably should have found something else to do with that weekend but, alas, it was an uneventful flight. After the results of the survey, CSEA has voted to discontinue the CSEA Technology magazine. There were 60 days left on the contract at that point in time, so we will probably receive one more issue. A work-in-progress for CSEA is the creation of the CSEA Education Foundation. When it is finalized, we the Members of OCEA/CSEA will also be able to apply for scholarships to various educational events we might want to attend. Now, you know what's coming next . . . CSEAs Scholarship Committee is looking for donations to their online Scholarship Auction to fund the Education Foundation. So, look around to see if you have anything you'd like to get rid of — I mean, contribute to this worthy cause. Contact Cliff Weimer at CSEA at 800.777.2732, if you have any questions.

Nominations for CSEA Officers were announced as follows: Connie Ferrell, EA for President; David Shaw, EA for First Vice President; Kim Kastl, EA for Second Vice President; Barbara Willingham, EA for Secretary; and Alma Guenther, EA for Treasurer.

Meetings were held regarding CSEAs Mission Statement, goals and objectives, and the Bylaws. The chapters were asked to turn in the Affiliation Agreements, if they have not already done so. Discussion bounced around regarding the pros and cons of each Chapter having only one Director. Currently, the larger chapters, such as OCEA, have two.

The Ethics & Professional Conduct Committee discussed issues regarding third party disclosure and conflict of interest issues for RDPs (Registered Domestic Partners), as well as disclosing reasons that taxpayers complain to NAEA/CSEA about tax practitioners. Same old/same old there.

At the FTB tour (for those not spending Friday in an airport waiting to fly into stormy weather), Steve Simms mentioned FTB pilot programs regarding 1031 Exchanges, Schedule C expenses, and spousal support payments.

The OCEA Board has voted to discontinue the 800 telephone number in our efforts to be frugal and balance the budget. OCEA still can be contacted via our website or email.

As you can see, a plethora of OCEA Members are involved in these activities. If you would like to be involved, just contact the Committee or Seminar Chair or Patti Kappen. Their contact info is in our new Membership Directory that Patricia Yeckel recently created. Everyone should have received one by now. See our website calendar for activities and the list of Committee Chairs.

All Past Presidents of OCEA are invited to attend February's dinner meeting, as our guest. We hope to see you then.

"Society is like a stew. If you don't keep it stirred up, you get a lot of scum on the top," Edward Abbey, Naturalist & Author (1927-1989)

Cathy



The Tax Professionals

President

Cathy Patel, EA MBA
2052 Newport Blvd #6
Costa Mesa, CA 92627-7158
(949) 515-2862, taxmatters@sbcglobal.net

First Vice President

Patti Kappen, EA
31726 Rancho Viejo Rd #215
San Juan Capistrano, CA 92675
(949) 496-1174, patrecea@aol.com

Second Vice President

Dan Carlberg, EA
550 E. Chapman Ave., #C
Orange, CA 92866
(714) 774.8129
djcarlberg@sbcglobal.net

Secretary

Robin Miller, EA
PO Box 4424
Mission Viejo, CA 92690
(949) 347-8522,

Treasurer

Donna Miller, EA
2698 Junipero Avenue, Suite 101B
Signal Hill, CA 90755
(562) 424-3088, dmillerea@aol.com

Directors

Marianne Bretthauer, EA
18651 Saugus Ave
North Tustin, CA 92705-2726
(714) 731-3280, mbretthauer@sbcglobal.net

Sharon Kay Gordon, EA
PO Box 1146
Orange, CA 92856-0146
(714) 974-3696, skgordon4u@socal.rr.com

Russell Fox, EA
13 Leda
Irvine, CA 92604
(714) 225-7877 rcfox@claytons-services.com

Ken Noland, EA
17461 Irvine Blvd #M
Tustin, CA 92780-3039
(714) 505-1925, ken@companycfo.com

Patricia Yeckel, EA
22342 Avenida Empresa #280
Rancho Santa Margarita, CA 92688
(949) 888-2829, pyeckel@canyontax.com

CaSEA Directors

Dona Evans, EA
130-D Centennial Way
Tustin, CA 92780
(714) 838-5002, devans4u@pacbell.net

Debbie Harris, EA, CPA
5848 Naples Plaza #204
Long Beach, CA 90803
(562) 438-6636, debbieha@aol.com

Immediate Past President

Peggy Ligor, EA
1532 S Santa Fe Ave Ste 303
San Jacinto, CA 92583
(951) 654-9955, pmlea@ligoritax.com

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EA TAX-ACCOUNTANT in Long Beach has an immediate opening for an office assistant with strong organizational skills. Call Jim Clark, EA at (562) 248-0500 or email your resume or brief letter of qualifications to jimclark5@verizon.net.

Enrolled Agent, having active CA real estate brokers' license & notary public credentials, is available for employment or possible partnership. Call Mike Ashrafi EA at (949) 510-1936.

Seal Beach CPA firm seeks an experienced tax preparer for part-time work during tax season and as needed the rest of the year. Must be proficient in individual tax. Some experience with business tax is a plus. Lacerte experience req. Email resume: debbie@cpaadvisor.com; fax to (562) 431-5755.

Senior EA wanted in Brea for seasonal full time & flex time remainder of year. Proficient with Lacerte, QuickBooks, IRS audits & correspondence, & tax research. Fax resume to Patrick Hurley, EA at (714) 996-1582, email to taxinfo@equinetax.com.

OFFICE SUITES available in desirable office building in Tustin. Two sizes are open. On Irvine Blvd. near 55 Fwy and I-5. Call Ken Noland, EA at (714) 505-1925.

OFFICE SPACE AVAILABLE in Laguna Hills Hillside Plaza Building. 165 Sq. ft. private office. Includes high speed internet access and bottled water. Share reception and kitchen area with 3 EA's. \$635/month. 23161 Mill Creek Drive, Suite 350. Call Terry @ (949) 454-4646.

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Classifieds available for OCEA members & associates to advertise items for sale or rent, want ads & employment opportunities. Ads run for 2 consecutive months free of charge (longer based on space available. Let us know when your ad is no longer needed). Email to 4quelle@msn.com or FAX to 714-899-2224. Include your name & phone number or email.

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WHAT'S IN A BILLION?

A billion is a difficult number to comprehend, but one advertising agency did a good job of putting that figure into some perspective in one of its releases.

- A. A billion seconds ago it was 1959.
- B. A billion minutes ago Jesus was alive.
- C. A billion hours ago our ancestors were living in the Stone Age.
- D. A billion days ago no-one walked on the earth on two feet.
- E. A billion dollars ago was only 8 hours and 20 minutes, at the rate our government is spending it.



VOLUNTEERS NEEDED TO ANSWER TAX QUESTIONS

by Ken Noland, EA

Please mark your calendars now and plan to attend the annual Orange County Register's tax question call-in event on Tuesday, February 12th from 5:00 PM to 9:00 PM. The Register invites tax professionals from our chapter as well as local CPA's to answer tax questions for their readers. The event is held at The Register's building on Grand Ave just off the 5 freeway in Santa Ana.

The Register places us around a bank of phones when people call-in. We should arrive about thirty minutes beforehand to enjoy sandwiches and salads provided by The Register. The questions we hear are rather basic and can easily be answered by our members. We are there to answer basic tax ques-

tions and not to advise the reader about their particular tax issues. You can bring your Quickfinder or TaxBook for reference in answering these basic questions.

OCEA has enjoyed participating in this event with The Register for many years by sending a team of volunteers. Reporters will be quoting some of our answers in their newspaper giving those who provided the answers credit by publishing their names.

To sign up please contact Ken Noland at (714) 505-1925 or email ken@companycfo.com. We need volunteers who speak Spanish and Vietnamese.

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HAVE SOMETHING TO SAY?

Readers are encouraged to submit letters to the editor on topics involving our tax profession. Readers can also voice their opinion on matters concerning our chapter. Please include your full name and phone number.

Email your letters to:

Dale Quelle, EA at 4quelle@msn.com

or fax to (714) 899-2224.

The editor reserves the right to edit letters for publication.

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A Professional Corporation
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OCEA is looking for tomorrows leaders. You can make a difference.

By Joe Guccione

Your nominating committee is looking for qualified candidates with vision and the desire to keep OCEA a leader in its field for the 2008-09 fiscal year starting July 1, 2008. As newly elected Officers and Directors it will be your task to guide the chapter through another successful year.

Any regular member in good standing is eligible to serve. Board members are expected to attend all monthly board meetings held on the third Tuesday of each month just before our dinner meetings. Board members must also attend the annual retreat held in June to plan the coming years operating budget.

Please fax your recommendations for Officers and Directors to Joe Guccione at (714) 842-8787 or email gucci-one@msn.com.

TAX TEASER by Dale Larsen, EA

Nelson, Inc. owned a manufacturing building with a fair market value of \$95,000 and an adjusted basis of \$75,000. Nelson, Inc. entered into an agreement to exchange the manufacturing building for a warehouse with an adjusted basis of \$80,000 and a fair market value of \$90,000 with Roberts Corporation. In addition, Nelson, Inc. would pay Roberts Corporation \$5,000 in cash. Nelson, Inc. also incurred and paid attorney and deed preparation fees of \$5,000 on this exchange. What is Nelson, Inc.'s basis in the warehouse it received in this like-kind exchange?

- A. \$85,000
- B. \$90,000
- C. \$95,000
- D. \$100,000

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OCEA Recognizes Past Presidents

February is Past presidents Month. All past presidents of CSEA are invited to attend the February 19th dinner meeting at the Phoenix Club of Anaheim as a guest of the chapter.

OCEA wants to say thank you to all past presidents whose contributions led to our chapter's growth and success.

D.J. Atkinsone, EA	1973/74
Howard Sobelman, EA	1974/75
Peter Remeika, EA	1975/76
S. Robert Ratus, EA	1976/77
Robert Pugh, EA	1977/78
Lester Starbard, EA	1978/79
Derral Wilson, EA	1979/80
Squire Burke Sr., EA (Desd.)	1980/81
Harold Shafer, EA (Desd.)	1981/82
Del Schmidt, EA	1982/83
Leona Flansberg, EA	1984
Arthur Koehler, EA	1985
Bill Kirkendall, EA	1986/87
Yvonne Kirkendall, EA	1987/88
Donna Nance, EA	1988/89
Clay Ball, EA	1989/90
Frank Nathan, EA	1990/91
Marcia Davis, EA	1991/92
Doug Pryor, EA	1992/93
Joni Goff-Terens, EA	1993/94
R. Michael Reedy, EA	1994/95
Yvonne Kirkendall, EA	1995/97
Dale Quelle, EA	1997/98
Bill Geideman, EA	1998/99
Al Shifberg-Mencher, EA	1999/00
Rich Quarterman, EA	2000/02
Bill Williams, EA	2002/03
Curt Harrington, EA	2003/04
Bill Geideman, EA	2004/05
Lisa Newton, EA	2005/06
Peggy Ligori, EA	2006/07

R-2008-2, Jan. 3, 2008



FAQs Related to Strengthened Taxpayer Control over Tax Information

An excerpt from IRS' e-News
For Tax Professionals

WASHINGTON — The Treasury Department and the Internal Revenue Service today released final regulations and a related revenue procedure giving taxpayers greater protection and control over their tax return information held by tax return preparers. Treasury and the IRS also issued a separate request for public comment on a proposal to restrict the marketing of refund anticipation loans and similar products.

The final rules update disclosure and privacy laws related to preparers for the first time in more than 30 years and bring taxpayer consent requirements into the electronic age. Preparers will have until Jan. 1, 2009 to implement the new consent requirements, giving preparers a full year to make any necessary changes.

The final rules apply to Code section 7216 and a related provision of the Code, section 6713, which provide penalties against tax return preparers who make unauthorized use or disclosure of tax return information. Regulations published in 1974 provide certain exceptions to the penalties in cases of taxpayer consent. However, the 1974 regulations did not address issues raised by electronic preparation and filing of tax returns. Currently, 57 percent of all individual taxpayers file their tax returns electronically.

The final rules affirm a general rule in place for more than three decades that taxpayers, not the IRS, control their own tax return information held by preparers and, within appropriate limits and safeguards, taxpayers are able to direct preparers to disclose tax return information as taxpayers see fit. More than 60 percent of individual taxpayers use a preparer.

The final regulations provide new rules for how tax return preparers must obtain taxpayer consent before disclosing or using tax return information. The regulations were subject to significant misconstruction when initially proposed in 2005. The following questions and answers highlight many of the issues addressed by the regulations. First, a word about the underlying Code section 7216: It prohibits, with a few exceptions, tax preparers, under threat of criminal penalties, from “disclosing” or “using” taxpayer information for non-return preparation purposes and allows the Treasury Department to make additional exceptions through regulation. The terms “disclosure” and “use” are set out by statute, not by regulation.

News reports last year suggested the proposed regulations would allow, for the first time, tax preparers to “sell” taxpayer information to unrelated marketers. Is that true?

No. Since 1974, tax preparers had the authority, if taxpayers gave their consent, to disclose tax information to third parties and use it for non-return preparation purposes. The statute uses the terms “disclosure” and “use” and does not refer to the “sale” of taxpayer information. The IRS does not sanction or encourage the disclosure of return information by return preparers for non-tax purposes, nor is it aware of tax preparers engaging in the practices suggested by the media. The final regulations are intended to strengthen taxpayer protections in this area by making it clear that tax preparers must clearly inform taxpayers with whom their information will be shared (disclosure) and for what purpose it is being shared (use) and sets out the form and content of the consent request.

Why doesn't the IRS just prohibit tax preparers from sharing taxpayer information with any third party?

The general rule expressed in both the 1974 regulation and the 2007 regulation is that taxpayers – not the government – control their tax information. No tax information can be disclosed or used without taxpayer consent. For example, a taxpayer may benefit from an Individual Retirement Account being offered by a third party financial institution and therefore may want their return preparer to disclose return information to that financial institution. Or, a taxpayer applying for a mortgage loan may need a preparer to disclose tax data to a bank. But again, informed consent by the taxpayer is the key.

Will the IRS also disclose taxpayer information to third parties?

No. The IRS, by federal law, is strictly prohibited from sharing taxpayer return information with any third party except with taxpayer consent or in circumstances specifically authorized by Congress. These regulations affect only tax return information in the hands of tax preparers.

Why is the IRS making these changes in the disclosure and use regulations?

The existing rules were more than 30 years old, reflecting an era when returns were prepared on paper and the tax preparation industry provided little tax advice. Currently, 57 percent of taxpayers file electronically. The new regulations provide rules that, for the first time, cover the disclosure and use of return information in an electronic era when many tax returns are prepared by software programs.

How exactly is the IRS strengthening taxpayer control over their information?

The intent is to help taxpayers make informed and knowledgeable decisions. For the first time, the IRS mandates the form and content of the consent process for paper and electronic preparation of individual tax returns. It mandates specific language and type size to avoid ‘fine print’ consent requests. It requires preparers to provide taxpayers with information where they can file a complaint if they suspect their information is being disclosed or used improperly. It seeks to prevent taxpayers from being pressured with repeated consent requests. It also requires preparers to inform and obtain consent from taxpayers if their

return information is going overseas for preparation. Details of these requirements are outlined in Revenue Procedure 2008-12.

Why is the IRS eliminating the “affiliated group” provision that allows tax preparers, with permission, to share tax information within subsidiaries?

The “affiliated group” provision no longer reflects the tax preparation industry business structures. Very few tax preparation firms have corporate structures that meet the affiliated group definition, that is, related corporations under common ownership that sell IRAs, home equity loans or other financial products. For example, many Certified Public Accounting firms are organized as partnerships, not as corporations with affiliated groups. And, many tax preparers operate as sole proprietorships with few employees and no subsidiaries.

By eliminating the ‘affiliated group’ provision, isn't the IRS expanding the number of tax preparers who can disclose taxpayer information?

No. Again, for 30 years, any preparer has had the authority to disclose tax return information to third parties, with the consent of the taxpayer. The intent of the new regulations is strengthening taxpayer control over their own data by requiring preparers to fully inform the customers about the disclosure and use of their tax information, apply these new disclosure and use rules to the electronic age and to reflect the modern tax preparation industry.

Why doesn't the IRS eliminate Refund Anticipation Loans, Refund Anticipation Checks and audit insurance?

The IRS has no authority to ban these products. These are products outside the IRS' jurisdiction.

If the IRS believes taxpayers should control their tax information, why is it considering prohibiting preparers from using return information to market RALs, RACs and audit insurance?

The IRS believes this may be a tax compliance issue. It is concerned that the incentive to enhance RAL and RAC fees may encourage a few preparers to prepare inaccurate returns, especially when it comes to claiming the Earned Income Tax Credit. It is concerned the audit insurance may entice a few preparers to stake out aggressive tax positions. In the advance notice, the IRS is seeking public comments on how best to address this issue.

Why doesn't the IRS ban preparers from sending tax returns overseas for preparation?

As noted above, under the statute, the general rule is that taxpayers control their own tax return information. In today's global economy, there may be legitimate tax and non-tax reasons for taxpayers to want their tax return information to be transmitted overseas. However, the IRS is concerned about the protection of taxpayer data overseas. The new rules will require preparers to inform taxpayers and obtain their consent before sending their tax information outside the United States.

Does the IRS process any tax returns overseas?

Absolutely not. All tax returns sent to the IRS are processed at IRS facilities within the United States.

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The Tax Professionals

OCEA Newsletter Editor
Dale Quelle, EA
14340 Bolsa Chica Rd. #A
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UPCOMING PROGRAMS & EVENTS

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
Feb 19, 2008	Dinner Meeting	1	California Update	Phoenix Club
Mar 18, 2008	Dinner Meeting	1	Short Sales/Foreclosures	Phoenix Club
Apr 15, 2008	TGIO Party	0	Celebrate the end of tax season	Phoenix Club
May 20, 2008	Dinner Meeting	1	Representation Update	Phoenix Club
June 17, 2008	Dinner Meeting	2	Ethics	Phoenix Club
July 15, 2008	Dinner Meeting	1	Social Security	Phoenix Club
Jul 18, 2008	Seminar	4	IRS Collection Techniques	Phoenix Club