



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 28, 2010

Meeting

Date: Tuesday, September 28, 2010

Time: No Board Meeting
6:00 PM Dinner
6:30 PM Program

Place: Johnson's Corner
2842 SE Frontage Road
Johnstown, CO 80534
970-667-2069

Program: Ethics (2 hours)

Speaker: Steve Phillips, IRS Agent

OCTOBER 26, 2010

Meeting

Date: Tuesday, October 26, 2010

Time: 5:00 PM Board Meeting
6:00 PM Dinner
6:30 PM Program

Place: Holiday Inn
4849 Bannock St.
at I-25 and I-70
Directions on page 2

Program: Colorado Tax Update

Speaker: Deborah Towers, EA (1 hour)

Program: Health Care Reform Act

Speaker: Chip Murphy (1 hour)
Mexican Fiesta - Buffet

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

NAEA Annual Convention and Conference was a Great Success!!



I have just returned from the NAEA meeting in Las Vegas, where I served on the NAEA Nominating Committee. Over 650 participants came together for education and networking. The participation this year was double that of previous years!!!

Of special note our own *Linda Wild EA* completed the 3 year NTPI course and became a NTPI Fellow. CONGRATULATIONS!!! If anyone else in our society has this distinguished designation please let us know so we can acknowledge you as well.

The main topic of discussion at the annual meeting is the possibility of a name change from Enrolled Agents to better market ourselves. This is an ongoing discussion.

Your board had their semi-annual planning meeting in July. Along with good food and company we planned out the projects for the remainder of this year. Included in this is the conference coming up on November 3rd and 4th. Please plan on attending. Watch for the meeting announcement and *Special Member Pricing!!*

We have added 20 new members since April 1st. Please see the new member section in this newsletter and welcome them. Congratulations on a job well done in recruiting new members. On the NAEA president's conference call COSEA was recognized as #1 for member recruitment for this period. Our July meeting was very well attended and there were many new faces. Hope to see you all again soon!!

Janeen Ryan, EA

President COSEA

Janeenie2@comcast.net



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 1-25 and 1-70.

Here's how to get there:

Going east on 1-70: 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 1-70: exit onto Pecos, turn right (north) to 48th, turn right (east) to Bannock, go left.

From 1-25: exit at 58th Ave., go west to 2nd light west of freeway, at Bannock, turn left (south).

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.

Jeanine's Journal



Dear Members and Associates:

This issue is packed with important and valuable information for you! It is much longer than our typical letter because: 1) the CoSEA Ballot for our November Meeting Elections appears on page 7; and, 2) the Proposed Bylaws to be approved by the membership in November begin on page 11. Also, be sure to order the 2010 Tax Year Quickfinders by Thompson Reuters from the insert information at the back of this letter. Use our code so that you get a discount and our society gets a commission. Please order early so that Paul Matonis can arrange to bring the books to the January meeting or mail them to you if you cannot attend.

There are many activities that you will want to attend! Please note that the September meeting is our annual ethics meeting at Johnson's Corner. Our October meeting is two hours long! The IRS-CoSEA Seminar will be held on November 3rd and 4th. Our CoSEA Holiday Party will be held on December 12th.

Our Board has been working hard on semiannual planning plus our regular monthly planning. See President Janeen's President Message and photos for more news (page 2). See the write-up of the Tax Practitioner-IRS Liaison Meeting that John Dundon wrote up on page 5. John and I represent CoSEA at these meetings every six months.

We welcome paid advertising with rates on page 17 in our newsletter now. John Ruger wants to sell his Franchised Tax and Accounting Practice to just the right person(s)! He also needs 20 hours a week help during tax season. John Dundon can subcontract with you to represent your clients before the IRS!. He charges reasonable rates and can negotiate a commission or referral arrangement with your business.

Please call or e-mail Jeanine if you want to submit articles, purchase an ad, have questions, or want information regarding the newsletter. I will be glad to talk to you!

Yours,

Jeanine

Jeanine Buben-Croy, MT, EA

businesstaxcompliance@yahoo.com • 303-432-7428

Vice-President, Newsletter Editor and Education Chairperson for CoSEA

*“Come
to the
Meetings”*



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

BUSINESS FOR SALE

Franchised Tax and Accounting practice for sale.

Annual income is \$160,000 with cash flow of \$65,000.
Owner is retiring, but is willing to continue as partner, employee
or in other capacity which would benefit purchaser.

Call John Ruger at 720-308-2172

Paid Advertisement by John Ruger

TAX AUDIT + APPEALS REPRESENTATION

John R. Dundon, Enrolled Agent 85353

720-234-1177 (fax) 720-221-4513 jddundon@comcast.net www.1040.com/jd - www.irsdispute.blogspot.com

Reasonable rates – Superior service

Paid Advertisement by John Dundon

Paid Advertisements for Services to CoSEA Members

YOUR AD HERE

Advertisements in this newsletter are **paid advertisements** for services available to CoSEA members and their clients. Submit invoices with payments to Jeanine Buben-Croy, EA, 7330 W. 88th Ave., Unit E, PMB # 171, Westminster, CO 80021. Make checks payable to CoSEA. Jeanine will forward all to treasurer Linda Ward upon verification for newsletter. **Please contact Jeanine at businesstaxcompliance@yahoo.com 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 Jeanine at 303-432-7428 or 303-916-8900 if you have any questions on your ad.**

FEDERAL UPDATES

Tax Practitioner - IRS Liaison Meeting

by John Dundon

On June 30th 2010 The IRS conducted its practitioner liaison meeting in Denver Colorado at Internal Revenue Service office at 1900 Broadway from 8:30 AM to 11:30 AM. John Dundon and Jeanine Buben-Croy represented CoSEA. Other tax practitioner organizations were represented as well. In attendance from the IRS were: Cynthia Olson, Associate Area Counsel; Patience Ellis, ACS Operation Manager; Jack Estoll, Appeals Team Manager; Andrea Ventura, Collection Group Manager; Lois Deitrich, Examination Territory Manager (out sick); Kristen Hoiby, Stakeholder Liaison-NW Area Manager; Ann Burton, Stakeholder Liaison; Debbie Rodgers, Senior Stakeholder Liaison. Also in attendance from the Colorado Department of Revenue were: John Wilton, Chief Reviewer; Kurt Bloomer, Income Tax Group Manager.

Cynthia Olson, IRS Counsel reported that they are outgrowing their space. Counsel will be moved by the end of the year into Dominion Plaza at 600 17th Street. Counsel will be on the third floor. Denver Counsel will be adding two SBSE attorneys this fall. Our focus is on litigation projects such as listed transactions and other abusive transactions. Counsel has created a few higher graded attorney positions. Some of these attorneys will serve as trial team leaders.

John Wilton, Colorado Department of Revenue reported that on October 18, 2010 the CDOR will be updating the GenTax accounts to include sales, use and withholding taxes. Currently Income Tax is busy with addressing work items from the new income tax system implemented in November of 2009. Please call Kurt Bloomer 303-205-8211 extension 6864 or Supervisor Pam Peek extension 6871 for any income tax related questions. The attendees were asked to send in questions within a couple of weeks before the next meeting. Debbie will facilitate this process. Please send Debbie Rodgers your issues with the Department of Revenue, so that John can route them to the appropriate area.

Patience Ellis, IRS ACS reported that ACS will open a new call site in Iowa on July 6 with 120 employees gradually increasing to 200 by December 31. ACS is delivering a telephone level of service between 78-79% but steadily increasing. Customer satisfaction is 94-95% positive. The main complaint is wait time, which should get better with the opening of the new site in Iowa.

Jack Estoll, IRS Appeals reported that effective 10-1-10 there will be a new Collection Area in Appeals West. All the Settlement Officers and Collection Appeals Team Managers (ATM) will be migrated to the new Area from Areas 7, 8 and 9, basically west of the Mississippi River. The new Area Director will be ATM Richard Stefanski (415-227-5082). A new ATM will be selected to back fill his position. The current Settlement Officers in Denver and St Paul working for ATM Jack Estoll will be moved probably by the end of July to new ATM Terri Cismowski whose is in St Paul, MN.

Appeals have hired about 250 new employees this year including 1 Settlement Officer and 3 Appeals Officers in Denver and 3 Settlement Officers and 2 Appeals Officers in St Paul. We will likely hire 2 more Settlement Officers and 1 more Appeals Officer in Denver probably next Fiscal Year. Appeals recently formed two teams to handle all of the Estate and Gift Tax Appeals cases, one in the East and one in the West. John Schooler (818-637-3914) is the ATM for the West. They will circuit ride the cases as need be. Appeals, Counsel and TE/GE employees currently in the Chavez building will move to Dominion Towers 3rd & 4th floors by the end of the year, currently projected for November.

Andrea Ventura IRS Collection reported that there are eight Collection groups in Colorado. The IRS has a college program called Student Career Experience. We have two such employees in Cheyenne, two in Billings, and two in Casper. The duties are limited for the students. They are not in the field until graduation from school and completion of 640 hours of service. They are accepted into the program during their last year of college. They cannot keep the job if they don't graduate. Collection's focus is always Trust Fund Recovery taxes. We can accept offers in compromise, but we refer them to the OIC program. We refer Appeals cases to Appeals. CDPs are routed directly to Appeals. Our workload includes installment agreements, currently noncollectible accounts, and delinquent returns- 6020(b)s. High dollar non-filers may be referred to exam. Levies and tax liens are also included in our workload. We plan to hire nationwide 400 Revenue Officers next year. Western Area will get 70; 10 will be in the Denver Metro area.

Dean Conder, IRS TAP reported that the team is under the National Taxpayer Advocate's Office. It consists of citizen members in each state. TAP listens to taxpayers' concerns about how Internal Revenue Service can improve its processes.

Continued on page 6

Tax Practitioner - IRS Liaison Meeting continued from page 5

For example, Dean's team is working the CP 2000 issue with several IRS functions. Formal recommendations are made through the National Taxpayer Advocate's Office. IRS will ask for assistance with certain projects. TAP doesn't get involved with tax code issues as that is a congressional responsibility. 80% of the team's recommendations are accepted and implemented.

Kristen Hoiby, IRS Stakeholder Liaison reported about the Return Preparer Initiative. She described the key elements of the program. All practitioners, including payroll practitioners, who prepare all or substantially all of a tax return, will need to register for a PTIN (Preparer Tax Identification Number) and pay a registration fee. This includes payroll providers. This program is anticipated to be available September 1st. A new system through a vendor, Accenture, will be set up for this purpose. The existing PTIN registration portion of e-Services will be taken down. The fee has not been announced, but will likely be adjusted to accommodate Enrolled Agents who already pay a fee to IRS. Practitioners who already have a PTIN will be re-issued that number, but are required to re-register in the new system. Additionally, testing will be done of all practitioners who are not attorneys, CPAs, or Enrolled agents. There will be two versions of the test, with the second one being comprehensive. The registered preparers may only prepare returns to the level of their testing. This is scheduled for some time next year. 15 hours of Continuing Education will be required annually of these "registered" practitioners, with 3 hours of Federal Tax Updates, two hours of Ethics, and ten hours of other Federal Tax issues. For the latest information on this subject, please see the following: <http://www.irs.gov/taxpros/article/0,,id=210909,00.html>. New information is posted regularly to this site. If you have any questions that are not yet addressed in the Q and As found there, please let Debbie know so that she can elevate them.

Related to this is an e-file mandate that begins next filing season. All preparers who file one hundred or more individual or trust returns must e-file them. For the following year, that requirement is for all preparers who file eleven or more individual or trust returns must e-file them. There will be provisions for clients that refuse or for forms that cannot be e-filed. These should be announced shortly.

An issue was raised regarding concerns over Revenue Agents (using and) requesting QuickBooks files. The practitioner concern is in regards to the other information that is contained in the files which exceeds what would be included in any IDR (Information Document Request). This issue has previously been elevated and Stakeholder Liaison will provide follow-up information. The next meeting is scheduled for January 13th 2011 at 8:30 AM at the IRS Denver Office on Broadway.

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.

Need tax professional to work 20 hours per week to
prepare tax returns during 2010 tax season.

Email resume to padgetttax@gmail.com.

Paid Advertisement by John Ruger

STATE UPDATES

MEET THE BOARD



Audrey Dean, EA
Director

AUDREY D. DEAN, EA

Audrey is from a small town outside of Gettysburg, Pennsylvania.

After 30 years of distinguished civil service, 16 years in various positions within the Department of Defense and 14 years with the Internal Revenue Service, she retired.

Shortly after her retirement, she began working for Michael P. Merrion, PC as an Enrolled Agent in the primary role of handling controversy issues.

Audrey also devotes her time and energies to Volunteer Income Tax Assistance Programs and recently left the Board of Directors for the Denver Asset Coalition where she served as a Member at Large and Co-Qualified Tax Expert for the Colorado Tax Clinic (a Low Income Taxpayer Clinic). She also can be found at Vi's Hallmark on the weekends working.

Audrey enjoys reading and traveling.

CoSEA Ballot 2011 for November Elections

Nominated Candidates

Officers

- Janeen Ryan Past President
- Linda Ward President
- Jeanine Buben-Croy Vice President
- John Dundon Secretary
- Audrey Dean Treasurer

Board of Directors

- Charlie Brady Director 2010-2011
- Ed Bunetta Director 2010-2012
- Joseph Coscia Director 2010-2011
- Jan Edwards Director 2009-2011
- Deborah Lynn Director 2010-2011
- Richard Van Buren Director 2010-2011

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.

STATE UPDATES

New Colorado Sales, Use, Withholding tax accounting system update

The Department of Revenue is developing the next phase of our new accounting system which includes sales, use and wage withholding taxes. We will begin to use the new system when we process September 2010 filing period returns, which are due in October 2010. The improved system will allow us to process taxes more efficiently and assist businesses better than the current system.

Tax account numbers will have eight digits. Beginning in October, account numbers in our system will have a zero (0) in front of the original seven-digit account number instead of the L. For example, if your account number is L12-34567-0000, your new number will be 01234567. Pre-printed tax forms that are mailed on a monthly or quarterly basis to businesses, such as the DR 0100 sales tax return, will have the appropriate account number on them. Businesses with multiple locations should use the appropriate business location number for a return. For example, use 012345670001 for your location -0001. (The department will continue to accept returns that use the old number, but encourages use of the new number beginning in October for increased accuracy of your tax records.)

New licenses with the eight-digit account number will not be mailed to existing accounts. Businesses may continue to display their current Colorado sales tax license until they expire in December 2011.

New account numbers. Beginning in mid-October, businesses applying for tax accounts with the Colorado Department of Revenue will automatically receive an eight-digit account number. A small number of existing accounts will receive a new number. Income tax accounts were converted to this new system last year. The system automatically assigned account numbers to income taxpayers and those numbers are in use today. If by coincidence an existing sales, use and/or wage withholding tax account number is already used by an income tax account, the business will be notified by mail in October and will receive a new tax account number and license (if the business has a sales tax license) at that time.

REMINDER for Sales Tax Spreadsheet Filers. Taxpayers currently using spreadsheets to file sales tax must file electronically in XML format **or** file a DR 0100 paper return for **each** location beginning in October (third quarter or September monthly returns).

More information and updates. For this and other information regarding our conversion to the new tax accounting system, visit www.Colorado.gov/revenue/tax/newtaxsystem

Colorado Department of Revenue

Taxpayer Service Division

Taxation Web Site: www.TaxColorado.com

CDOR Tax InfoEmail Address: tpspublicinfo@dor.state.co.us

BY-LAW CHANGES

The By-Law Committee did a review of CoSEA's current By-Laws. After due consideration, the committee has updated the By-Laws by substantially editing them to reflect NAEA standards and current technical and electronic environments. The By-Laws are included in this newsletter. At the November 16 monthly meeting, the new By-Laws will be brought to a vote. Please review them prior to the meeting. Any questions or comments, please contact a committee member.

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Audrey Dean, audrey@merrionpc.com, 303-322-6288

Dan Halleman, danhalleman@yahoo.com, 720-272-1423

STATE UPDATES

Welcome New Members

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Telephone: 303-790-0664 Fax: 303-339-4739
Email: braffertyfinancial.com

ANNOUNCEMENTS AND ACTIVITIES

CoSEA HOLIDAY PARTY

DECEMBER 12, 2010 (SUNDAY)

Join your fellow members at the Heritage square for brunch and a show.

Brunch starts at noon and the curtain goes up at 2 p.m.

Enjoy the USO style production of "I'll Be Home for Christmas."

TICKET PRICES - \$40.00 per person

Join CoSEA for a Holiday treat and for a jolly good time!

Reservations AND payment need to be made by OCTOBER 31, 2010.

CALL LINDA WARD, 303-221-6691 OR EMAIL HER AT linda13@lward.biz

Send payment to:

CoSEA

c/o Linda Ward, EA

7500 East Arapahoe Road Suite 208

Centennial, CO 80112

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.

COLORADO SOCIETY OF ENROLLED AGENTS

BYLAWS

NOVEMBER 16, 2010

ARTICLE I

NAME, PRINCIPAL OFFICE, PURPOSE AND RESTRICTIONS

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.

1.02 – PRINCIPAL OFFICE

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

ARTICLE III**MEMBERS****3.01 – QUALIFICATIONS AND RIGHTS OF MEMBERSHIP**

CoSEA shall have four (4) Membership classes: Member, Member Emeritus, Provisional and 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 or national origin.

3.02 – MEMBER

Membership in CoSEA is limited to those persons holding a current Enrollment Card issued by the United States Treasury Department, Internal Revenue Service, 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 professional education (CPE). 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. Provisionals 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 CPE 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– 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 CPE 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.

3.07 – 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 fiscal 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 MAKE CPE 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 Member or Associate, who is temporarily suspended from practice for any reason by the issuing authority, shall automatically be suspended from membership or associateship during the period of suspension from practice before the Service. Any Member or Associate 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 2.05 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

Any Board Member who fails to attend at least two-thirds (2/3) of the duly announced Board meetings in one Calendar Year, 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 a seat on the Board of Directors 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****8.0 – 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 present.

ARTICLE IX**OFFICERS****9.01 – OFFICERS OF CoSEA**

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

ARTICLE X
COMMITTEES

10.01 – COMMITTEE MEMBERS

All Committee Chairpersons must be Members of CoSEA. Members of committees must be Members, Provisional Members, or Associates. The President shall be an *ex officio* member of all committees except for the Nominating Committee, and the Ethics and Professional Conduct Committee.

10.02 – SPECIAL COMMITTEES

The special committees of CoSEA shall comprise:

- (a) Review. A Review Committee of up to three members shall be appointed by the President. The committee's duty shall be to review the Treasurer's accounts for designated period(s) and report their findings to the Board.
- (b) Nominating. Prior to the close of the first Board of Directors' meeting of the current term of office, the Board shall elect not less than two (2) nor more than four (4) additional members. This Committee shall report to the Membership no later than thirty (30) days prior to the Annual Meeting.

10.03 – STANDING COMMITTEES

The standing committees of CoSEA shall comprise:

- (a) Budget & Finance
- (b) Bylaws
- (c) Education/Programs
- (d) Membership
- (e) Media/Website
- (f) Newsletters
- (g) Such other Standing Committees as may be created by the Board of Directors.
- (h) Legislative Committee

10.04 – TASK FORCE COMMITTEES

The President may appoint such task-force committees as deemed appropriate and shall report the formation of any such committees at the next Board of Directors meeting.

10.05 – REPORTS AND RECOMMENDATIONS

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

ARTICLE XI

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 Corporation Code. 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.



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COMING EVENTS

2010 PROGRAMS

November 16 – IRS Tax Update, Holiday Inn
Taste of Sicily - Buffet

December 12 – Holiday Party - (Sunday) brunch
starts at noon and show at 2 pm
Show- “I’ll Be Home for
Christmas” (USO style show – Bob
Hope style – features some of the
songs from the late 40’s and early
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Ticket price - \$40.00 per ticket
Seating is limited – taking
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2010 SEMINARS

November 3-4
IRS-CoSea Seminar
The Summit Conference Center

2 day schedule includes:

November 3 - Passive Activities
Lucy Clark, retired IRS

November 4 - Sub S Corporations
IRS

Registration Form on line www.taxproco.org

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Deadline is the 15th of the month prior to cover date (i.e. June 15 for July-August issue). Submit Word attachments to businesstaxcompliance@yahoo.com. Submit invoices with payments to Jeanine Buben-Croy, EA, 7330 W. 88th Ave., Unit E, PMB # 171, Westminster, CO 80021. Make checks payable to CoSEA. Jeanine will forward all to treasurer Linda Ward upon verification for newsletter.

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The 2010 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. For the 4th year in a row there is no price increase. **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 Assoc. discount price for products that you order on your own and for our Society to get the rebate credit. There are 3 new for handbooks for 2010. The IRA & Retirement Handbook, the Social Security & Medicare Handbook and the Guide to 2009 & Spring 2010 Tax Acts. These new books 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 6.7% 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 **\$37.50 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 **\$63.50 each**. The All States Handbook will cost **\$73.75 each**.

Paul Matonis is handling all the details and your order needs to be received by Paul by **Wednesday December 1, 2010**. 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 **\$37.50 each**. The Premium Edition combination Handbook cost **\$63.50 each**. The All States Handbook cost **\$73.75 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.

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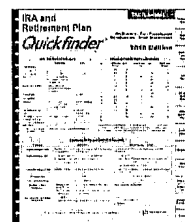
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They also offer the TaxBook Web CD which is has both the 1040 & Small Business Books plus IRS Publications, Instructions, Forms, Revenue Rulings, Court Cases and more. In the past they did a mid-tax season update on the Web CD so when you order this product directly from them you get the update a lot quicker. Last but not least they have a Fast Tax Facts a laminated tri-fold of handy tax info, this year they have a total of 6. These products you will need to order on your own. Use the enclosed flyer with our Society's mail code #265 in order 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 6.7% 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 **\$42 each**. The 1040 Plus Edition will cost **\$50**. The Deluxe Edition which is the combination 1040 & Small Business will cost **\$64 each**. The Deluxe Plus Edition will cost **\$72**. The All State Edition will cost **\$69 each**.

Paul Matonis is handling all the details and your order needs to be received by Paul by **Wednesday December 1, 2010**. 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 **\$42 each**, The 1040 Plus Edition is **\$50 each** the Deluxe Edition is **\$64 each** The Deluxe Plus Edition is **\$72 each** or the All States Edition is **\$69 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.

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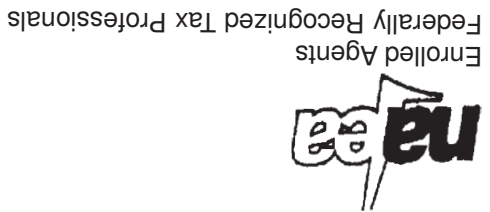
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