



## 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](mailto:dkl@myedl.com) no later than the Sunday before the meeting.

***No shows will be billed if a reservation is made.***

## DINNER MEETINGS

### JULY 26, 2011

#### Meeting

**Date:** Tuesday, July 26, 2011  
**Time:** 12:00 p.m. – 1:00 p.m.  
Luncheon Chicken Citron  
1:00 p.m. – 2:00 p.m. Program  
**Place:** Denver Marriott South at Park Meadows  
16894 Park Meadows Drive  
Littleton, CO 80124  
**Program:** Innocent Spouse Relief  
**Speaker:** Steven R. Anderson, Esq.

### AUGUST 23, 2011

#### Meeting

**Date:** Tuesday, August 23, 2011  
**Time:** 5:00 PM Board Meeting  
6:00 PM Dinner  
Meal – Charbroiled Tuna  
7:00 PM Program  
**Place:** Holiday Inn at I-25 and I-70  
4849 Bannock St. (*Directions on page 2*)  
**Program:** Key Employee Incentive Compensation  
Planning  
**Speaker:** James Parke, Esq.

**Reservations for the July and August meetings  
need to be made with C.J. Whitley at [cj.whiteley@comcast.net](mailto:cj.whiteley@comcast.net)**

#### 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



If you weren't at the May meeting, you missed a fabulous networking event and a great program on Medicaid Tax Issues. We also celebrated CoSEA's Gold Award for the overall winner of the NAEA Membership Challenge. See the photos.

July and August are usually great vacation months and if you are planning a trip, have a great time and a safe return to Colorado. But don't forget CoSEA – our upcoming programs are good ones to attend.

In July we will be holding our semi-annual board planning meeting. We will be discussing our plans for the rest of the year, as well as, those comments we received on our latest survey.

Thank you to those who have responded to the survey. The Board does these to help us discern what our Society is doing and what areas or ideas we should be looking at for the future. So when you see a survey coming from CoSEA, please help us by taking a few minutes to respond.

In August I will be traveling to Las Vegas to attend the NAEA conference and the NTPI tax representation classes. If you are doing tax representation, the NTPI fellowship program is a good one to check out.

Please note that the July meeting is a LUNCHEON being held at the Denver Marriott South at Park Meadows. The topic of Innocent Spouse Relief – always an interesting topic.

Dan Halleman is the Chairperson for the Seminars. He is working on seminars for November. If you would like to help, please contact Dan.

Have a great FOURTH OF JULY! See you at the next meeting.

*Linda Ward, EA*

linda13@lward.biz

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## CoSEA Website: A Valuable Resource

Belonging to the Colorado Society of Enrolled Agents affords the opportunity to network with a variety of professional expertise in tax preparation, bookkeeping and payroll services, representation agent, financial planning and investment services. A complementary privilege is our website, [www.taxproco.org](http://www.taxproco.org), that is used to communicate timely information to our members.

Recent enhancements include: listing of the Official Board Minutes in a separate pop-up page; accessing a member's website hyperlink in the Locate a Member page. So if you want to keep abreast of the happenings of your Board, check out our latest minutes. Since this is a members' only feature, you must sign in with your User ID and Password. Once you have signed in, you also can update any personal or business information on your file. The Locate a Member page is a convenient feature to use when wanting to locate a fellow EA in your community or county. Sufficient information is available there to enable one to make the connection.

If you would like to read some heavy subject matter, consider the Bylaws section which was completely revised this past year. This revision keeps us up-to date with national organization guidelines and more closely reflects our organization mission.

The Officers page lists not only our Officers, but Directors and committee chairs. If you have need to contact any of our officials, please feel free to do so. We welcome any input as we strive to enhance our organization and communication with our fellow members.

Other features include a listing of our upcoming Programs usually held the fourth Tuesday of each month, a page with a cache of the current and past Newsletters, Breaking Tax News (IRS), Event Registration of our own Nuts & Bolts Seminars and cooperative ventures with the IRS, and a Links page. The Links page contains a number of helpful sites in addition to the normal state and federal sites such as: Kelly Blue Book auto values, Church and Clergy Tax Guide, USPS Zip Code Lookup, Bank Routing Numbers, Per Diem Rates. Finally, there is a Contact Us page. Use that means if you don't know a specific officer or committee chair to contact when you have a question or need assistance from our organization. Your inquiry will be answered in a timely fashion. The CoSEA website is a valuable resource for our members, use it and help us make it even better!

Jan Edwards, Website, 06-15-11

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## MONTHLY MEETING LOCATION

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

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

## Jeanine's Journal



Dear Members and Friends,

Welcome to summer – our time for fun stuff and CPE classes! I trust that this letter finds you well and happy. There are lots of interesting items in this issue!

Linda Ward shares her photos from our last program meeting. We celebrated with drinks on CoSEA, and presented our Chapter Award to Past President Janeen. Way to go CoSEA and congratulations on a job well done!

Paul Ketcham introduces himself to us in Paul's Points to Ponder, which will become his new column, when he takes over as the new newsletter editor in January. It is hard to believe that my four years as your Newsletter Editor, will be over in December. What an awesome opportunity it has been to serve CoSEA and our affiliates over this time frame.

Remember to contact me directly if you have any ideas to improve the newsletter, want to buy an ad or to contribute an article. You may reach me directly at either 303-619-8900 or at [jeanine\\_3151@yahoo.com](mailto:jeanine_3151@yahoo.com).

Yours,

*Jeanine*

Jeanine  
Vice-President and Publications Chairperson, CoSEA  
<http://www.jeanineenterprises.com>

*“Come  
to the  
Meetings”*



## TAX AUDIT + APPEALS REPRESENTATION

**John R. Dundon, Enrolled Agent 85353**

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

*Reasonable rates – Superior service*

Paid Advertisement by John Dundon

## 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](http://www.naea.org), log in (User name is your NAEA ID and password is your zip code) and click on **“View/Edit My Profile.”** You can change your login & password, see financial history, change your specialties and edit your contact information (click on “Edit” at bottom of screen). There you can change all your contact information and also enter a description of your practice in the “Supplementary Information” tab. In addition, please check and update your information on the Colorado website, go to [www.taxproco.org](http://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](mailto:rmvanb84@aol.com). This will help your Board stay current and ensure that all notices, newsletters, etc. will be delivered to you in a timely manner. Please note that your newsletters are e-mailed to you by Joan Lipinski of Misteren Graphics, our printer. This is not spam, so please do not block this e-mail. As a Board we have been trying to stay on top of all changes submitted but would like your assistance in verifying that everything is correct for you.

## Paul's Points to Ponder

Hi there:



My name is Paul Ketcham and I have 'volunteered' to be the next Newsletter Editor. I was asked to introduce myself and give you some background on myself. Well... I am a 3<sup>rd</sup> generation Denver native, went to school at West High, received my BSBA and MBA from the University of Denver and, as many of you have, held various accounting, finance and non-business occupations, finally settling on tax preparation. At the end of this intro, I will list my designations for you to read [once and only once, since many of you have far more impressive and extensive credentials than I].

So why should I be the editor? Mainly, because I volunteered. I have learned that I can generally write well enough [or is that 'good enough'] to be understood. But I digress.

After accepting this apprenticeship, I went online; back to review the last five or so years of newsletters, to see what and to whom I would be compared and how I could approach this position. One thing I will not do is completely change the status quo, though I may break some writing rules and procedures [hopefully, not too many]. However, I would like to explore why this newsletter exists?

Is it to inform? To educate? To entertain? To challenge? To advise? To motivate? Or a combination of all of them? I would like to know from the membership, what exactly you would like to see your newsletter accomplish. I do not want to reiterate what members already know or refer to references you already have. What direction should this newsletter take?

As you may already know, for our clients who volunteer, the Wall Street Journal Online published an article on June 11, 2011, about a cat lady attorney who won her Tax Court appeal regarding deducting most of her \$12,068 in cat-related expenses as a charitable deduction for taking care of cats in her home, as a volunteer of an IRS-approved charity. She represented herself in court. I have included a link to the article <http://tinyurl.com/3e3u264>. The upshot is that now there is a court case which clarifies rules for anybody deducting unreimbursed charitable expenses of \$250 or more, affecting donors to charities [not just animal-rescue groups] and religious groups, but not political organizations. The taxpayer must keep records and receipts of pertinent expenses, and the charity must write a letter acknowledging the gift. As you know, the IRS has 90 days to appeal the decision. Just a point to ponder.

I would like to explore the above in the future, and look forward to talking with you.

Til next time,

**Paul**

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

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## STATE UPDATES

The Colorado Taxation Division Weblog is a Web site where we post information that ends up as content on our Web pages, or in a news release, or as a Tax InfoEmail. But it is all in one place and you'll get to see "What's New" as soon as it's available.

A blog is essentially a safe, secure, online journal, which gives us an avenue to provide information to taxpayers and tax professionals who either visit the Web page or subscribe to the information electronically.

As a subscriber, you choose the types of information you want to receive. You also have the option of receiving notification immediately that a new item is available or you may choose to have the site collect the information and send it to you only once a day or once a week in a packet.

Visit [www.cotaxinfo.wordpress.com](http://www.cotaxinfo.wordpress.com) to sign up today!

Colorado Department of Revenue  
Taxpayer Service Division

Colorado Taxation Web Site: [www.TaxColorado.com](http://www.TaxColorado.com)

CDOR Tax InfoEmail Address: [tpspublicinfo@spike.dor.state.co.us](mailto:tpspublicinfo@spike.dor.state.co.us)

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## Incentive Stock Options

An option is a contract that provides its holder the right to purchase a certain amount of equity or common stock of a company at a fixed price called the strike price. An option contract does not grant the holder with any statutory or non-statutory rights until it is exercised and the option holder becomes an equity or stock holder. Unless the company's stock price appreciates to a level that exceeds the option contract's strike price before expiration of the contract the holder will have no immediate financial incentive to exercise the option and as such some options may never be exercised.

If the employee receives options, the employee generally will not realize an immediate income tax liability as of the date of grant provided that the strike price of the option is at or above fair market value as of that date. Once the employee exercises the option, however, the employee will likely realize ordinary income equal to the value of the exercised options. The difference between the strike price of the option and the fair market value of the stock as of the date of exercise would be recognized as capital gains (or loss) when the stock is sold. If the option is exercised and the stock is held over to a future tax year the employee may be subject to Alternative Minimum Tax (AMT) on the difference between the option strike price and the fair market value of the stock. If the equity received upon exercise of the option is subject to a substantial risk of forfeiture though, the employee is not required to recognize any taxable income until the equity is vested.

The employer can subject the options grant to a "substantial risk of forfeiture." This means that options contract will be forfeited in the event that the employee's employment ends prior to the end of the vesting period (typically two to four years). Vesting provisions are usually prorated over time. Vesting schedules entice employees to continue their employment with the employer. The employer can use a vesting schedule to condition vesting upon on any number of factors, including certain performance criteria or simply the continued employment with the employer. If the employee fails to meet the specified performance criteria or terminates his or her employment, the employee's "non-vested" options will be forfeited.

Equity incentive plans and buy/sell agreements can be structured in any number of ways in order to achieve the employer's and the employee's objectives. Careful planning must be undertaken in order to avoid adverse tax consequences and to ensure that any favorable tax treatment that is available is achieved, while simultaneously using these plans to attract, retain and motivate the best and brightest.

The biggest surprise for me regarding incentive stock options is the Alternative Minimum Tax (AMT) obligation associated with options that were exercised (converted to stock) when the underlining stock was not sold in the same tax year that the option was exercised. The lesson I learned was that if you hold the stock until a future tax year the AMT liability associated with exercising options and not selling the stock in the same tax year can be onerous.

Respectfully submitted,

John R. Dundon II  
Enrolled Agent # 85353  
Taxpayer Advocacy Services, Inc., Denver, Colorado 80111  
<http://johnrdundon.com>  
(720) 234-1177 (Cell) • (720) 221-4513 (Fax)

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## **Income Tax Processing Results**

The Colorado Department of Revenue is close to concluding the processing of income tax returns for the 2010 tax year (except those that will be filed under extension). The following statistics illustrate the volume of work involved:

- 1.9 million returns were processed.
- 1.6 million returns were filed electronically.
- 1.3 million refunds were issued.
- The average refund was \$409.
- 900,000 refunds were direct deposited into bank accounts.
- 360,000 returns contained payments.
- 200,000 zero tax returns were filed.
- 90% of refunds were issued within 14 days.
- 98% of refunds were issued within 45 days.
- The other 2% are being reviewed for various reasons or were paid interest due to the delay.

During peak filing season, the department utilizes a lock box service to handle check deposits timely. The payment is separated from the return, and each is processed separately. The department does not release billing notices for balances due until all lock box payments are processed. The CDOR estimates this will occur, June 27, 2011. After the payments have been properly processed and posted, the department will begin issuing balance due notices for the 2010 income tax year - a heads-up for you and your tax clients.

*Colorado Department of Revenue Taxation Group*  
*Taxation Web Site: [www.TaxColorado.com](http://www.TaxColorado.com)*

# ANNOUNCEMENTS AND ACTIVITIES

## CoSEA HOLIDAY PARTY

– SUNDAY, DECEMBER 11, 2011 - NOON TO 3PM

### **Murder on Pirate Island**

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

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

### **Ticket Prices:**

**Sunday Mysteries: Lunches – 12pm-3pm**  
**\$48.00 pp for general seating ■ \$52.00 pp Front Row seating**

### **BUFFET MENU**

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

### **Above Ticket Prices include:**

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

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

**We can not hold additional seats.**

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

## MEMBER NEWS

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

## NOTE FROM THE PROGRAM COMMITTEE:

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

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

Thank You – Program Committee

## What Interests You? Know a Speaker?

The Program Committee needs your suggestions on topics and speakers.  
 Contact Deborah Lynn at 303-840-8452 or email her at [dki@myedl.com](mailto:dki@myedl.com).

# Welcome New Members

## Sobhi A Boktor, EA

SW Accounting & Finance Consulting  
3227 S. Cherokee Ln, Suite 1340  
Woodstock, GA 30188  
Telephone: 770-485-1447 Fax: 770-485-1448  
Email: info@swafcllc.com  
Website: www.swafcllc.com

## Rebecca A Green, EA

H&R Block  
1603 N Ogden Ave.  
Pueblo, CO 81001-2733  
Telephone: 719-595-1040 Fax: 719-543-1695  
Email: green51b@yahoo.com

## Emily Behrends

3233 Snowbrush Place  
Fort Collins, CO 80521  
Email: eb29051@gmail.com

## Dawn Michelle Bennett, EA

Bruce L. Eskew, CPA PC  
6625 Delmonico Dr., Colorado Springs CO  
80919-1809  
Telephone: 719-632-9855 Fax: 719-471-7882  
Email: mbennett@cotaxprep.com

## Kathy McEowen, EA

9995 E Harvard Ave., Apt 206  
Denver, CO 80231-4106  
Telephone: 303-338-5587 Fax: 303-368-8654  
Email: k\_mceowen@hotmail.com

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

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

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

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

Richard Van Buren; Chairman

## MEETING DOOR PRIZES

**MAY 24 MEETING** - Beth Hancock - monthly dinner meeting certificate

## EXPIRATION OF FUTA SURTAX

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

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

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

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

**WATCH FOR FURTHER DEVELOPMENTS.**

# CoSea Celebration





**“Get  
Ready  
To  
Learn”**

Published bimonthly by

**COLORADO  
SOCIETY OF  
ENROLLED AGENTS**

Affiliate of the  
National Association  
of Enrolled Agents

[www.taxproco.org](http://www.taxproco.org)

## **ON-LINE CPE TESTING**

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

## **COMING EVENTS**

### **2011 MONTHLY MEETING PROGRAMS**

- September 27, 2011** - Ethics  
Frank Rooney, Esq.  
At Johnson’s Corner
- October 25, 2011** - Colorado Tax Update  
Alan Poe, Esq.  
Buffet - Taste of Sicily
- November 15, 2011** - IRS Tax Update  
Deborah Rodgers, IRS Senior  
Stakeholder Liaison  
Buffet – Mexican Fiesta
- December 11, 2011** - Holiday Party  
at Adams Mystery Playhouse  
Murder on Pirate Island

## **“Hold The Date”**

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

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

### **Paid Advertisements for Services to CoSEA Members**

Advertisements in this newsletter are **paid advertisements** for services available to CoSEA members and their clients. Submit invoices with payments to Jeanine Buben-Croy, EA, 7330 W. 88th Ave., Unit E, PMB # 171, Westminster, CO 80021-6428. Make checks payable to CoSEA. Jeanine will forward all to treasurer Audrey Dean upon verification for newsletter. **Please contact Jeanine at [businesstaxcompliance@yahoo.com](mailto: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.**

Visit our website at  
**[www.taxproco.org](http://www.taxproco.org)**

### **ADVERTISING RATES**

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

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

Open rates are subject to change, and open rate advertising is subject to space availability. For further information, call Jeanine Buben-Croy, EA 303-432-7428.

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 [jeanine\\_3151@yahoo.com](mailto:jeanine_3151@yahoo.com). Submit invoices with payments to Jeanine Buben-Croy, EA, 7330 W. 88th Ave., Unit E, PMB # 171, Westminster, CO 80021-6428. Make checks payable to CoSEA. Jeanine will forward all to treasurer Audrey Dean upon verification for newsletter.

Please contact Jeanine at  
303-432-7428 or e-mail her at  
[jeanine\\_3151@yahoo.com](mailto:jeanine_3151@yahoo.com) for  
question about advertising or rates.

# COLORADO SOCIETY OF ENROLLED AGENTS

## OFFICERS

**President** ..... Linda Ward, EA ..... (303) 221-6691  
**Past President** ..... Janeen Ryan, EA ..... (303) 755-0528  
**Vice-President** ..... Jeanine Buben-Croy, EA ..... (303) 432-7428  
**Treasurer** ..... Audrey Dean, EA ..... (303) 322-6288  
**Secretary** ..... John Dundon, EA ..... (720) 234-1177

## DIRECTORS

Charlie Brady, EA ..... (303) 470-8352  
 Ed Bunetta, EA ..... (303) 466-7400  
 Joseph Coscia, EA ..... (303) 475-8054  
 Jan Edwards, EA ..... (970) 396-8472  
 Deborah Lynn, EA ..... (303) 840-8452  
 Richard Van Buren, EA ..... (303) 660-2295

## COMMITTEES

### Budget & Finance

Audrey Dean, EA, Chairperson ..... (303) 322-6288  
 Members: **Open Position**

### By-laws

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

### Ethics

Paul T. Matonis, EA, Chairperson ..... (970) 416-1656  
 Members: **Open Position**

### Legislative

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### Meeting Programs

Deborah Lynn, EA, Chairperson ..... (303) 840-8452  
 Member: CJ Whiteley

### Membership

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 Member: Janeen Ryan

### Nominating

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 Member: Ed Bunetta

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 Member: Paul Ketcham

### Publicity/Public Relations

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### Web Site

Jan Edwards, EA, Chairperson ..... (970) 396-3672  
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