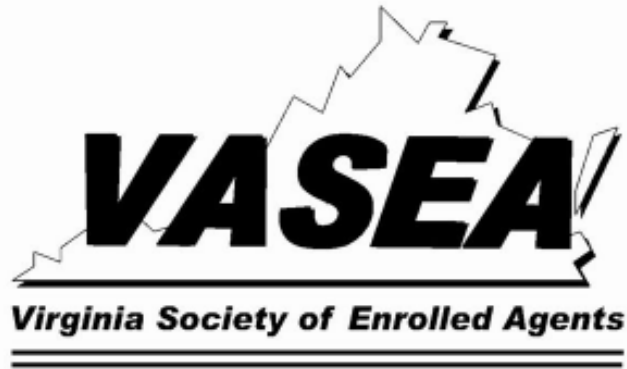


# 21st Annual Spring Seminar

*Exceptional CPE and networking for tax professionals!*

presented by



Thursday, Friday, Saturday  
June 4, 5, & 6, 2009

Fredericksburg Hospitality House  
2801 Plank Road  
Fredericksburg, VA 22401  
*For reservations call:*  
*1-800-682-1049*

Affiliate of  **naea**  
National Association of Enrolled Agents

# VASEA's Twentieth Annual Spring Seminar Schedule

*Includes 22 Hours of CPE for Enrolled Agents and other Tax Professionals*

## Thursday, June 4, 2009

7:30 a.m. Registration and Continental Breakfast

8:10 a.m. **Performing Federal Tax Research Using Judicial, Legislative & Administrative Authorities**  
Donald T. Williamson, LL.M, CPA and Robert Pyne  
**4 Hours Tax CPE Credits**

Fundamentals of performing tax research beyond the usual secondary sources; specifically examining how to find cases, revenue rulings, regulations, and legislative histories to support the positions claimed on taxpayer returns to avoid preparer penalties.

12:00 p.m. Lunch

1:00 p.m. **Foreclosure, Forms, Forgiveness**  
Marilyn Meredith, EA  
**4 Hours Tax CPE Credits**

Abandoned Property and Form 1099-A, with examples showing the recording of the sale on Form 1040. Tax consequences for the taxpayer who repossesses the property also will be discussed. What happens when debt is cancelled and the taxpayer receives Form 1099-C? There are some exceptions to fully taxable income that will be covered along with Form 982 and the temporary rules for Qualified Principal Residence indebtedness.

4:50 p.m. **Foreclosure, Forms, Forgiveness** concludes

## Thursday Evening, June 4, 2009

7:00 p.m. **Ethics in Tax Practice**  
Laura Zelman, Senior Counsel/Reviewer, IRS  
**2 Hours Tax CPE Credits**

This seminar will meet the 2-hour ethics CPE requirement for EAs.

8:40 p.m. **Ethics in Tax Practice** concludes

## Friday, June 5, 2009

7:30 a.m. Registration and Continental Breakfast

8:10 a.m. **Basis of Property and Sale of Business**  
Marilyn Meredith, EA  
**4 Hours Tax CPE Credits**

Inherited Property, Stock, Mutual Funds, Gifted Property and Sale of a Going Business. There are many considerations when computing basis of items that our clients sell. This seminar will examine those knowing that civil law and tax law do not always arrive at the same answer. Sole proprietorship from purchase to sale with the various kinds of assets normally involved and how they are to be treated at sale will also be discussed.

## Friday, June 5, 2009 continued

12:00 p.m. Lunch

1:00 p.m. **Foreign Issues on the Federal Income Tax Return**  
Michael Goodman  
**2 Hours Tax CPE Credits**

This presentation will enable the tax professional to identify foreign issues that require special treatment on the federal tax return. The session will cover such topics as: Foreign Earned Income Exclusion, Foreign Housing Exclusion, Teachers and Researchers, Social Security and Self-employment tax and foreign tax credit. For alien taxpayers, the session will cover the rules that determine whether an alien is a resident, nonresident or dual status for tax purposes and the payor's responsibility to withhold taxes.

3:15 p.m. VASEA Annual Business Meeting

4:30 p.m. Reception & Awards Presentations  
Annual awards and membership pins will be presented at the reception. There will be a cash bar and complimentary heavy hors d'oeuvres and soft drinks. There is no cost to attend the reception.

## Saturday, June 6, 2009

7:30 a.m. Registration and Continental Breakfast

8:10 a.m. **Deductible or Not? Schedules A, C, & E**  
Alice Orzechowski, CPA, CMA  
**6 Hours Tax CPE Credits**

Can I deduct this? - The most common question asked by clients. This session is TOTALLY different from typical CPE. It is a quick and lively intermediate level review of exactly what is deductible and under what circumstances. This session is designed to apply your theoretical knowledge to real life situations encountered in the typical tax office - some common situations, some not so common situations. Citations will be provided so you can authoritatively respond to your client's questions.

11:00 a.m. Lunch

12:00 p.m. Idea Exchange

12:40 p.m. **Deductible or Not? Schedules A, C, & E** continues

3:20 p.m. Seminar Completed. CPE certificates issued.

# Instructor Bios

## **Michael Goodman**

presenting *Foreign Issues on the Federal Income Tax Return*

- A.B. degree from University of California.
- Retired from IRS after 33 years of service.
- Worked in IRS San Francisco District for examination and taxpayer service divisions.
- Assisted taxpayers on six continents from 1987 to 2003 with IRS International.
- Developed and revised international forms and publications as Tax Law Specialist with IRS Forms and Publications Division.

## **Marilyn Meredith, EA**

presenting *Foreclosure, Forms, Forgiveness and Basis of Property and Sale of Business*

- Tax Practitioner for 42 years.
- Enrolled Agent since 1977.
- Instructor for NATP, EA, IAAM and other organizations.
- MI Chapter-NATP Board Member, currently Newsletter chairperson along with education, membership, by-laws, MI roundtable committees.
- Registered Representative for Sigma Financial with Series 7 & 63 licenses.
- Owner of Meredith Tax Service, with offices in Port Huron, St. Clair and Marine City; Owner of Meredith Financial Research; Owner of Much & More Income Workshops.
- Served on IRPAC, SEEAC and Cut-Score Study along with many NATP volunteer groups.

## **Alice Orzechowski, CPA, CMA, EA**

presenting *Deductible or Not? Schedules A, C, & E*

- Over 35 years income tax experience.
- Speaker for several national tax seminar organizations.
- Quoted by various news sources including CNN, Wall Street Journal Radio, The Washington Post, The Frederick News Post, The Gazette, as well as various AARP publications.
- Holds BS degrees in Economics and Accounting from the University of Maryland and a Masters in Administration and Management from Hood College.
- Member of numerous professional organizations including NAEA, AICPA, MACPA, NATP and NSA.
- Author of numerous books including “101 Tax Tips for Maximizing Financial Aid”, “Success Strategies for College Funding”, and “Success Strategies for Avoiding AMT”.
- Recipient of the Outstanding Young Marylander award.

## **Robert Pyne**

assisting Donald T. Williamson, LL.M., CPA present *Performing Federal Tax Research Using Judicial, Legislative and Administrative Authorities*

- Territory sales manager for CCH, the largest topical law reporting company in the world in the areas of tax research at federal, state, local, and international levels..
- Has been in the business of tax research and tax compliance software sales for 22 years.

## **Donald T. Williamson, LL.M., CPA**

presenting *Performing Federal Tax Research Using Judicial, Legislative and Administrative Authorities*

- Professor of Taxation, Chair of the Department of Accounting & Taxation and Director of the Graduate Tax Program at the Kogod School of Business at American University.
- Principal in Falls Church accounting firm of LaMonaca & Williamson, CPAs, which specializes in tax compliance and planning for small business and individuals.
- Previously, was senior manager for international taxation at the National Tax Practice Office of KPMG in Washington, DC.
- Frequent lecturer to professional groups and has published numerous articles in well-known tax journals.
- Authored two BNA Tax Management portfolios on the investment credit and net operating losses.
- Phi Beta Kappa graduate of Hamilton College.
- MBA and JD degrees from Cornell University.
- LL.M. from Georgetown University where he was an associate editor of Tax Lawyer.

## **Laura Zelman**

presenting *Ethics in Tax Practice*

- A.B. (Political Economy) University of California, Berkeley.
- J.D. University of San Francisco.
- 20 years of IRS service, including Washington, D.C. postings in the Office of Professional Responsibility and National Office Policy; San Francisco postings in the Criminal Investigation Division and the Examination Division; two years at the Cincinnati Service Center.

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**DISCLAIMER:** We have entered into an agreement with the Office of Professional Responsibility, Internal Revenue Service, to meet the requirements of 31 Code of Federal Regulations, section 10.6(g), covering maintenance of attendance records, retention of program outlines, qualifications of instructors and length of class hours. This agreement does not constitute an endorsement by the Office of Professional Responsibility as to the quality of the program or its contribution to the professional competence of the enrolled individual. Sponsor No. 302

According to Title 54.1, Chapter 44 of the Code of Virginia and the Virginia Board of Accountancy Regulations 18 VAC 5-21-170, as of July 1, 2002, “the Board of Accountancy no longer registers CPE sponsors and does not approve courses and workshops. You may take those courses and workshops that in your opinion will maintain and/or improve your knowledge in your own particular career field.

## **Registration Information**

*Register by May 15th to save \$25!*

### **Meeting Location:**

#### **Fredericksburg Hospitality House**

2801 Plank Road, Fredericksburg, VA 22401

Reservation line - 1-800-682-1049

Directions - Just off I-95 at Exit 130B northbound and 130A southbound (Route 3 West)

### **Special Room Rate**

\$85.00 per night plus tax for reservations made by **Friday, May 15, 2009**. Be sure to ask for VASEA's group rate.

Reservations made after May 15th are subject to availability and higher prices.

### **Member Discounts**

Members receive a discount on registration. Member pricing applies to members of NAEA and VASEA, associates of VASEA, their spouses, and staff.

### **Early Bird Discount**

Save \$25 on registrations postmarked on or before May 15, 2009.

### **Company Discounts**

Companies registering more than two of their employees receive an additional discount. Companies may subtract 5% for 3-5 registrations, 10% for 6-10, and 15% for 11 or more attendees. Payment must be made by company check or credit card.

### **Registration Includes**

Continental breakfasts, lunches, morning and afternoon coffee and refreshment breaks, and handout materials for each session registered.

### **Refund Policy**

Refunds will be honored if written notification is received at the Administrative Office by Friday, May 22, 2009. A processing fee of \$50 will be deducted from the refund. Cancellations after May 22nd will not be accepted. "No Shows" will forfeit their fees. Substitutions are allowed.

### **Meeting Room Temperatures**

Temperatures will vary. For your comfort, please wear layered clothing.

### **Meeting Attire**

Meeting attire for attendees is business casual.

### **Questions**

Contact Heather Greenwell, VASEA Administrator, at  
(804) 340-5225 or toll-free at (800) 344-8732.

### **More CPE**

For a complete listing of VASEA CPE Programs, visit our website at [www.vasea.org](http://www.vasea.org).

**VASEA 20th Annual Spring Seminar  
Registration Form**

*Complete and mail or fax to:*  
**Virginia Society of Enrolled Agents (VASEA)**  
2415 Westwood Avenue, Richmond, VA 23230  
Fax - (804) 288-3551

Please print or type. Use separate form for each registrant.

Name \_\_\_\_\_ Badge Name/Nickname \_\_\_\_\_  
Address: \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Work Phone \_\_\_\_\_ Email \_\_\_\_\_

VASEA Member/Associate [ ] yes [ ] no

I am employed by \_\_\_\_\_ who is a member of NAEA or VASEA.

**Please check all that apply:**

- [ ] **Three Day Seminar (22 Hours CPE) - BEST VALUE!!!**  
*(does not include Friday evening Reception & Awards Banquet)*  
Members - \$435 / Nonmembers - \$455
- [ ] **Thursday, June 4, 2009 (8 Hours CPE)**  
*(does not include Ethics Seminar in the evening)*  
Members - \$170 / Nonmembers - \$180
- [ ] **Friday, June 5, 2009 (6 Hours CPE)**  
Members - \$135 / Nonmembers - \$145
- [ ] **Saturday, June 6, 2009 (6 Hours CPE)**  
Members - \$135 / Nonmembers - \$145
- [ ] **Ethics Seminar Only (2 Hours CPE)**  
Members - \$50 / Nonmembers - \$60

- [ ] I will attend the Annual Meeting on Friday afternoon.
- [ ] I will attend the Reception & Awards Presentations on Friday afternoon.
- [ ] This is my first VASEA meeting.
- [ ] I am interested in information on VASEA's SEE Review Course.

Special Dietary Needs \_\_\_\_\_

**Early Bird Discount** - If postmarked on or before Friday, May 15, 2009, subtract \$25 from your total registration fee.

Total Due: \_\_\_\_\_

- [ ] Check - Make payable to VASEA and mail to 2415 Westwood Avenue, Richmond, VA 23230.
- [ ] Credit Card - VISA, MasterCard, Discover, and AMEX accepted.

Credit Card Number \_\_\_\_\_

Exp. Date \_\_\_\_\_ Sec. Code \_\_\_\_\_

Cardholder Name (if different from above) \_\_\_\_\_