WSSEA

2017 ANNUAL CONVENTION

22 Hours CPE Including Ethics

June 26, 27, 28, 2017

Hilton Garden Inn . Bothell, WA

*22600 Bothell Everett Highway, **425-486-0400***

Early Bird Registration Deadline May 26, 2017

NOL, AMT, International Taxation, Family Planning, Bankruptcy, Financial Analysis and Installment Agreements, Representation Ethics, Appeals for Collections

WSSEA

and you and your spouse both work and the combined
the Two-Earners/Multiple Jobs Worksheet on page 2
umber from line H on line 5 of Form W-4 below.
part for your records.
ertificate
OMB No. 1545-0074
2016
Your social security number
arried, but withhold at higher Single rate.
ouse is a nonresident alien, check the "Single" box.
hown on your social security card,
-1213 for a replacement card.

A Message from the WSSEA Board

We are excited to welcome you to our 2017 Annual Convention!

Our Annual Meeting will be held Tuesday, June 27, 2017 during the lunch break of the convention. This is an opportunity to find out what is going on with your Society and how it can help you with your practice. You will also have the opportunity to meet your current WSSEA Board members. There will be an installation ceremony and picnic dinner on Tuesday evening. Sign up for the picnic when you register. We look forward to meeting with you and finding out how we can better serve you!

In the past year, your WSSEA Board has focused on providing top-notch educational opportunities to our members. In the fall of 2016, we held two well-attended dinner seminars focusing on How to Write Successful Letters to the IRS and Stock Options. In January, we held our Annual 1040 In-Depth Update presented by Jennings Seminars. In April, WSSEA member Ahlberg Auna, EA began facilitating Tax Representation Forums on a bi-monthly basis. We look forward to providing many more educational opportunities to our members in the coming year. What topics do you want to see in the coming year? Please see a Board Member and let us know!

Did you know that among the many other benefits of membership, the National Association of Enrolled Agents is now offering online webinars? You can find out more by checking out the all new NAEA webpage at **www.naea.org**

Are you a member of our WSSEA closed FaceBook Group? If not, please join today. You can find out what is happening from WSSEA or post a question for your fellow members. You can find us at https://www.facebook.com/groups/789754901136088/

Your 2016-2017 WSSEA Board

Virginia A. Goldman, EA , *President*
Steven Nehen, EA, *President Elect*
Dirk Rhynsburger, EA, *Vice President*
Edward J. Harris, EA, *Immediate Past President*
Catherine L Grubb, EA, *Secretary*
Sandra Robb, EA, *Treasurer*
Jim McClaflin, EA, *Director*
Lily Tran, *Director*
Sandra Robb, EA, *Director*
Susan P. Anderson, EA, *Director*
Michele Allen, EA, *Administrative Director*

OUR MISSION

Enhance the success of our members through quality education and mutual support and promote Enrolled Agents as THE tax professional of choice.

See you in Bothell!

WSSEA

Topics of the Convention

1. NOLs & Form 1045

Many foreclosures, short sales, and other debt discharge events result in Net Operating Losses. But don't count on your software to do the calculations for you! Virtually every software package makes mistakes in these calculations because they just don't have all the information they need. Learn what small items you need to change so that the software can give you the right answer. Then learn how to carry the NOL back and use it up before you have to lose it. Understand why using the Form 1045 instead of Form 1040X is so important and learn some tricks and tips to make that complicated form easier to understand and complete.

2. AMT – A Different Approach

Almost every tax preparer has at least one client who pays AMT, but very few preparers fully understand AMT. Many simply accept whatever their software calculates, so in this class rather than take the normal approach of examining the form line-by- line we'll answer the question that really matters – Is my software calculating the AMT correctly? We'll spend our time examining the most common adjustments and preferences and determine what additional entries you need to make so your software can make those entries correctly. Then we'll dive into the Minimum Tax Credit, determining what causes it and when you can use it, so that you'll feel comfortable with the

credit your software says your client is entitled to. And of course we'll discuss what tax-planning strategies your clients can use to reduce their payment of AMT.

3. International Taxation

We will have an evening session on basics in foreign tax laws in preparation for the following days' advanced topics in international tax laws. Boost your value to your clients by learning practical tips and tricks for dealing with international tax issues including those tricky or unusual issues.

4. Family Planning – Baby Oh Baby

From birth to college graduation the cost of raising a child is astronomical, but so are the possible tax benefits! In this fast-paced class we'll follow a child from birth or adoption through preschool, daycare, the Little League years, camps, braces, private school, working in Mom and Dad's business, buying their first car, college, and landing their first real job, all the while looking for possible planning opportunities to obtain maximum tax relief for their parents. We'll find ways to help families of all income levels reduce their tax liabilities. With some creative planning, your clients may decide they don't want those little tax deductions to leave the nest…

5. Bankruptcy

Learn the tax consequences of filing for bankruptcy and how filing affects a debtor's individual Form 1040. Understand how bankruptcy works and how to prepare the debtor's tax return; before, during, and after the bankruptcy. Determine what tax attributes come out of a bankruptcy. Includes a checklist to summarize the activity within the bankruptcy that will affect the debtor's individual return, both now and in the future.

6. Financial Analysis Handbook and Installment Agreements

We will take a step-by-step approach to completing the Collection Information Statements Form 433-A, 433-F etc. We will discuss how to be sure the Installment Agreement is calculated correctly and to the best benefit of your client.

7. Advanced OIC

We will go beyond the fundamentals of the OIC program to discuss the complex rules for qualification and calculation of the Offer in Compromise. This class will cover advanced techniques for offers in compromise including maximizing IRS allowable expense standards, techniques for valuing assets, effective tax administration offers, alternatives to avoid the 20% down payment, aggressive advocacy, and appealing unsuccessful offers.

8. Representation Ethics

We will discuss our due diligence while representing the taxpayer before the IRS.

9. Appeals for Collections

We will discuss what you need to know about this independent division within the IRS. What is our role as a representative in preparing for and presenting at an Appeals conference? We will gain an understanding of how to prepare an audit protest and how to successfully negotiate and settle a case before Appeals. Special emphasis will be placed on successful and proven negotiation skills and tactics.

WSSEA

Marc J. Dombrowski, EA

Marc J. Dombrowski, EA specializes in settlements with the IRS, Tax Lien Releases and Corporate Officer Assessments. He is a contributor to CNBC, the NAEA's EA Journal and the Wall Street Journal. He is a Fellow of and an instructor with the National Tax Practice Institute. Through his extensive national experience solving a variety of business & personal tax and debt problems, Marc has gained experience in resolutions to fit any situation. Marc is a member of the National Society of Enrolled Agents, as well as an Officer of the Western New York State Society of Enrolled Agents. Many of his national fellow practitioners call on him for his knowledge and request that he speak at various meetings across the country. Marc practices in Hamburg, NY.

Lisa Ihm, EA

Lisa Ihm became an Enrolled Agent in 1986 and has been teaching seminars nationwide since that time. She has spoken in 47 states, and every year fields questions from hundreds of tax professionals all over the country about a wide array of tax issues ranging from basic individual issues to partnership/corporation and estate/trust issues, giving her a unique perspective on the questions tax professionals face in the real world. Rather than simply reciting the rules, she digs below the surface to make you think about how tax laws affect your clients and how you can use those laws to your clients' benefits. She works and lives in Coronado, CA.

John Sheeley, EA

John Sheeley, EA has been advising non-resident aliens and entrepreneurs in matters of tax planning for over 30 years. His current practice emphasizes advising non-resident aliens and foreign nationals present in the United States on matters of taxation and finance. He also possesses extensive experience in assisting individuals, the self-employed, and closely held businesses in these same areas. John has been an enrolled agent for over 20 years, representing taxpayers before the Examination, Collection, and Appeals branches of the IRS. John is located in Goshen, NY.

WSSEA

WSSEA

Convention Registration

Name and Designations

Badge Name (1st name or nickname)

Company Name

Address

City/State/Zip

Phone

Email

PTIN

Tuesday evening dinner

Officer Installation and Picnic Dinner in Cedar Grove Park ($25.00)

Payment Information

Please pay registration fee & Tuesday dinner cost .

_______Check Enclosed

_______Charge my Credit Card

Credit Card Type (circle one)

Mastercard Visa Discover American Express

Card Number Exp. Date

Name on Credit Card

Signature

Date Signed CVV #

General Information

Location

Hilton Garden Inn Seattle/Bothell

22600 Bothell Everett Highway, Bothell, WA 98021

425-486-0400

Discounted hotel rate of $159.00 per night available to convention attendees. Contact the Hilton Garden Inn at 425-486-0400 and mention WSSEA rates.

Registration Fees

	Early Bird *By May 26*	Full Rate *After May 26*	Late Rate *After June 15*
NAEA Member	**$430**	**$480**	**$515**
Non-Member	**$530**	**$580**	**$615**

Name and Designations

Badge Name (1st name or nickname)

4 Ways to Register

1. ***Register Online at www.wssea.org***
   For online payments, we accept Visa, MasterCard, American Express, Discover, or PayPal.
2. ***Mail Registration Form and Payment to: WSSEA, PO Box 724, Richland, WA 99352***
3. ***Fax registration to 509-561-9096***
4. ***Phone us at 1-800-613-2801***

WSSEA
WASHINGTON STATE SOCIETY OF ENROLLED AGENTS
POWERING AMERICA'S TAX EXPERTS
PO Box 724
Richland, WA 99352

STANDARD
US POSTAGE
PAID
PASCO, WA
PERMIT NO. 200

WSSEA

2017 CONVENTION SCHEDULE AT A GLANCE

Monday, June 26

12:00 PM – **1:00** PM	**Registration**
1:00 PM – **2:40** PM	**NOL,** ***Lisa Ihm, EA***
2:50 PM – **4:30** PM	**AMT,** ***Lisa Ihm, EA***
4:30 PM – 6:30 PM	*Dinner Break*
6:30 PM – **8:10** PM	**International Taxation,** ***John Sheely, EA***

Tuesday, June 27

7:30 AM – 8:30 AM	*Breakfast Snacks*
8:30 AM – **10:10** AM	**Family Planning,** ***Lisa Ihm, EA***
10:20 AM – **12:00** PM	**Bankruptcy,** ***Lisa Ihm, EA***
12:00 PM – **1:30** PM	**Lunch and WSSEA Annual Meeting**
1:30 PM – **3:10** PM	**International Taxation,** ***John Sheely, EA***
3:20 PM – **5:30** PM	**International Taxation,** ***John Sheely, EA***
5:30 PM – 6:30 PM	*Break*
6:30 PM – **8:30** PM	**Officer Installation and Picnic Dinner in Cedar Grove Park**

Wednesday, June 28

7:30 AM – 8:30 AM	*Breakfast Snacks*
8:30 AM – **10:10** AM	**Financial Analysis Handbook and Installment Agreements,** ***Marc Dombrowski, EA***
10:20 AM – **12:00** PM	**Advanced OIC,** ***Marc Dombrowski, EA***
12:00 PM – 1:00 PM	*Lunch*
1:00 PM – **2:40** PM	**Representation Ethics,** ***Marc Dombrowski, EA***
2:50 PM – **4:30** PM	**Appeals for Collections,** ***Marc Dombrowski, EA***