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## President's Message

By Trish Evenstad, EA, WSEA President

Thanksgiving is just around the corner and next thing we know it will be Christmas and then tax season. With all the tax changes this year, we know it will be an eventful and stressful filing season. Our WSEA Tax Update Seminar, with eight hours of great information presented by David Mellem, EA and Mary Mellem, EA, will be on Friday, January 11, 2019 at the Holiday Inn in Fond du Lac. Our WSEA Board Meeting will be on Thursday evening at 5:00 pm. We would love to see you there!

The Day at the Capitol was a small, but fun, networking event again this past October. I hope more of you will join us next year. A new addition to the Day at the Capitol was the members-only free seminar presented by the Wisconsin Department of Revenue. They gave great information about dealing with collections at the state level. See Dave Fayram's recap about the day.

Connie Thomas and I will be attending the NAEA Affiliate President's Exchange meeting in Orlando, Florida. We will update you about that when we return. We look forward to a great learning session.

With tax season right around the corner, don't forget to keep your profile on the NAEA Tax Expert Directory updated! You can log in and see the analytics of how many people have looked at your profile and other information as well. Make sure to check it out at [www.taxexperts.naea.org](http://www.taxexperts.naea.org).

Last year twenty-two states were successful in obtaining an EA Proclamation or similar documents. Wisconsin is already working on ours again this year, thanks to Laurie Ziegler, EA. In the past, Governor Walker has proclaimed the first week of February to be EA Week. Tony Evers will be sworn in as governor in January.

Make sure you are promoting this EA Week proclamation locally if (and when) we get it. You will be able to download a press release right off the NAEA website in the Member Tools section. All you need to do is personalize it and submit it to the local paper. (See the box below for instructions on personalizing the press release.)

WSEA has contracted with Tasha Spears as our new Administrative Specialist. She will be handling the WSEA administrative duties. Soon you will see communications coming from her. You can reach her at [wseainfo@gmail.com](mailto:wseainfo@gmail.com). Please welcome Tasha when you see her in January.

I would like to give a special thank you to Michelle Gross, EA for all her dedication to WSEA over the past several years. She has been part of the WSEA Board and an outstanding member, picking up the slack while we tried running the society without a paid assistant.

I am looking forward to seeing you in Fond du Lac!

Trish

**To download the EA Proclamation press release**, go to the [NAEA website](#) and login. Choose: Membership > Member Benefits > Promotion Tools > scroll down to Public Relations > click on Customizable News Releases. On the right, under Downloads, scroll down to and click on "State Proclamation."

**To personalize the press release:**

- > Title, replace (Your State) with Wisconsin.
- > 1st paragraph of the Proclamation, personalize it with the current date, your Affiliate [Wisconsin Society of Enrolled Agents], and the Governor's Name.
- > 2nd paragraph, after the quote, enter Your Name (and Business, if you wish).
- > 3rd paragraph, you might also want to make "[eatax.org](http://eatax.org)" a hyperlink in case the article is released in an online version.
- > Save your personalized version and send it to your local newspaper and/or post it to your Facebook page.

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## **Commissioner John Koskinen Departs IRS**

By David J. Fayram, EA

John Koskinen was nominated to be Commissioner of the IRS by the Obama Administration. As things turned out, his main preoccupation was to stonewall a Congressional investigation into misuse of the IRS for political purposes by the Obama Administration. He succeeded in this. Unfortunately, he could not accomplish *both*

the stonewall *and* obtain continuing funding for the IRS. As a result, the IRS has, to some extent, collapsed during his term as Commissioner.

Mr. Koskinen, in his final press conference on November 6, 2017, offered prepared remarks that obscure the reasons for the crumbling IRS. Nonetheless, his analysis of the current state of the IRS seems accurate and is worthy of our attention. I have reproduced the relevant parts of his remarks below.

My concern now as I leave is that, if the IRS budget continues to be cut, tax administration will fail in one of two ways. And this is not a question of “whether,” but of “when.”

The first significant risk involves the IRS’s information technology systems, which have long been operating with antiquated hardware and software. About 64% of our IT hardware systems are aged and out of warranty, and 22% of software products are two or more releases behind the industry standard.

I’m concerned that the potential for a catastrophic system failure is increasing as our infrastructure continues to age. If this failure were to occur during the filing season, we could be looking at a lengthy interruption in processing returns and issuing refunds. This could have a devastating effect on more than 100 million taxpayers waiting on their refunds as well as the nation’s economy, which sees some 275 billion dollars of refunds each winter and spring.

The second way the tax system is at significant risk involves our ability to adequately ensure tax compliance. We’ve lost about 20,000 full-time employees since 2010. Of those job losses, about 7,300 of those were key enforcement personnel—representing about a third of our compliance workforce.

Just to give you an idea of how serious this situation is, in 1954 the IRS had more than twice as many revenue officers as we have today. And the number of Criminal Investigation special agents now is the smallest since 1971.

What these numbers mean is that, without adequate resources, we don’t have enough people to perform all the audits we think are necessary. That continues to show up in our enforcement statistics:

We audited just under 935,000 individual income tax returns in Fiscal Year 2017. That’s the lowest number in 14 years.

The number of investigations initiated by our Criminal Investigation division is down 11% from last year and is 36% below 2010. In addition, the number of prosecutions recommended has declined by more than a third in the past four years.

If people think that many others are not paying their fair share, or that they’re just frustrated because they can’t get the help they need from us to file their taxes, our voluntary compliance system will be put at risk. A 1% drop in the compliance rate translates into a revenue loss of over \$30 billion a year.

[Now the “CYA” paragraph...] Neither of the two problems I just mentioned can be turned around overnight. If the funding situation isn’t corrected soon, and a major technology failure does occur at some point in the future, I don’t want anyone to say they weren’t warned, or that the problem occurred because IRS employees weren’t doing their jobs. Our workforce is as dedicated and talented as any I’ve ever worked with, and our employees continue to do

everything they can for taxpayers, even within our constrained resources. But there is a limit to what you can expect them to do. And when the system begins to fail because of lack of resources, it's important for everybody to understand that's the driving force.

What would a "major technology failure" during the tax season look like from the point of view of enrolled agents?

I agree with Koskinen that the IRS might be teetering on the edge of a substantial collapse. It does not take much expansion on his comments to conclude that the IRS currently does not have the institutional capability of writing instructions for the new law, especially given the time constraints of the next tax season. In support of this argument, I have the following from the October 5, 2018 issue of the *Kiplinger Tax Letter*:

Will the start of next year's tax filing season be delayed? It's a possibility. According to a recent report by Treasury Inspectors, the 2019 filing season, which, if the past is any indication, would generally open about the fourth week of January, is at risk of a late start. Implementing the new tax law requires the [IRS] to develop or revise hundreds of tax forms and reprogram its computer systems. IRS has missed some internal deadlines and has lagged in bringing new hires aboard.

Bryan Gates went to the *Internal Revenue Manual* to discover who might be the person at the IRS responsible for this massive rewrite of IRS software. Bryan found the description at IRM 1.1.12.1 and her title is "Chief Information Officer." This poor woman's name is S. Gina Garza and she has a staff of nine people.

The IRS is not solely to blame here. In writing the statute for the new deduction based on qualified business income, Congress might have written such a complicated law that it might be, for practical purposes, unenforceable. I am not saying that instructions will not be written. The IRS can fudge enough to get something ready. My point is that EAs should take their software and the IRS instructions with a grain of salt for 2018 returns. The possibility exists that the instructions and software might not be completely consistent with the statute as written. In that case, we would have an obligation to point out the difficulty to our clients and to discuss how the client wants the return prepared. It makes me nervous to point out that the IRS has always claimed that it was not bound by the instructions and to add that we are not bound by the instructions either.

The potential for EAs is that mistakes in the instructions and software will cause affected taxpayers to need representation at the highest levels. In the past, arguing that the instructions were wrong has been a dangerous and difficult undertaking. Unfortunately, there might be no alternative for some taxpayers.

[**HINT:** The situation regarding the instructions is currently fluid, but a major concern now is the treatment of QBI for sole-proprietorships as compared to S corporations. In other words, is it necessary to deduct adjustments for self-employment tax, self-employed retirement plans, and self-employed health insurance to obtain QBI? Resolution of this question could cause one or the other of these entities to be disadvantaged.]

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## **WI Department of Revenue Compliance and Representation Workshop Recap**

By David J. Fayram, EA

Congratulations to Connie Thomas who took it upon herself to organize this workshop for WSEA members! The meeting was on October 25, 2018, at the Clarion Suites, across the street from the Department of Revenue (DOR) between 1:00 pm and 4:00 pm. The meeting was free because WSEA did not incur speakers' fees, although WSEA did pay for the hotel room. Those in attendance did not earn CPE credits. Connie thought

WSEA members would be interested in the meeting, because there is little information available about representing delinquent taxpayers before the DOR. WSEA does not cover this subject in normal seminars because of problems with Federal CPE credits. The workshop attracted 21 members from all over Wisconsin.

We are indebted to the DOR for providing seven managers to address the meeting. These people are in charge of implementing collections policy for the State of Wisconsin and are listed below along with their titles.

- I. Cathy Bink, Compliance Bureau Director (about 230 employee-subordinates)
  - a. Susan Dukes, Compliance Bureau Deputy Director
    - i. Angie Erickson, Compliance Bureau Section Chief
    - ii. Brian Dischler, Compliance Bureau Section Chief
    - iii. Kathryn Hernandez, Compliance Bureau Training Coordinator
      1. Holly Kittle, Revenue Field Agent 5
      2. Shannon Oestreich, Revenue Field Agent 5

The outline is to show relative rank of the people only. For instance, Dukes is a subordinate of Bink, and Erickson and Dischler are subordinates of Dukes. The most important people, from our point of view, are the Compliance Bureau Section Chiefs. They have broad authority (up to \$50,000 in forgiveness) to make decisions in individual cases. The handout listed Section Chief Steve Gorton, but he was not present because he recently retired. Personally, I have talked to Bink a couple of times and I have had several cases with Gorton, but had not yet seen either of them in person.

The DOR does not have an equivalent to the Internal Revenue Manual (IRM) and DOR employees are not familiar with its contents. In addition, they are not familiar with IRS forms, like Form 433-A. You must use the DOR forms. The purpose of the IRM is to increase the chance that similar taxpayers, in similar situations, will be treated in similar ways. While this goal might be illusive on the Federal level, it is not a goal at all at the DOR. None of the speakers mentioned it. Instead, they mentioned "fair treatment" several times and in different ways. The term is not specifically defined but is up to the subjective determination of the Section Chiefs and their superiors. This difference makes dealing with the IRS Collections Division and the Wisconsin Compliance Bureau completely different. At the IRS, our function is to know the rights accorded to taxpayers by the Statutes and the IRM and to argue that the RO should respect those rights. At DOR, our function is more to participate in a forthright negotiation with the Section Chief over "fairness." **The DOR approach places a premium on good representation.** We should make every effort to work with the agent, supervisor, or section chief who sent the original letter.

With this background in mind, there were many interesting points made at the meeting.

### **Wisconsin Powers of Attorney**

Problems with Form A-222 continue. The DOR does train its employees, on a regular basis, regarding how practitioners should complete Form A-222 and when the DOR should contact a POA. I heard several specific questions about this. Questions and answers, as I heard them, are discussed below.

1. **Q:** Why can't we have notices sent to both the client and the POA?  
**A:** First, there is no statutory problem. A new law would not be required to allow this. The problem has to do with the DOR computer software. According to DOR, system-generated notices must be sent to the taxpayer. Notices and letters generated by a DOR agent should be sent to the POA, if Part 5 indicates notices and written communications to the attorney-in-fact, and the correspondence pertains to the specific tax types and periods covered by the POA. Upon request, a DOR agent will send copies of system-generated notices to the POA. The DOR should be able to solve this problem. Many court

cases establish that notices to properly authorized agents are binding on the principle/taxpayer. The result of the inertia is that the DOR does not fully recognize our powers of attorney.

2. **Q:** Once the power of attorney is in force, is there any requirement that DOR employees recognize it?  
**A:** The managers all agreed that there is, but there is nothing in writing. If we have problems with this, then we should ask to talk with a supervisor. **The supervisors want to work with us.**
3. **Q:** Are there any prohibitions or limits on DOR personnel contacting taxpayers directly when a power of attorney is in force?  
**A:** No, but see number 2.
4. **Q:** How does a taxpayer or representative revoke a power of attorney?  
**A:** You must call or write an agent and ask them to do it. See the instructions on page 2 of Form A-222. Part 6 and Part 7B indicate the POA will be revoked if either a new Form A-222 is filed or DOR receives written notice that terminates the POA.
5. **Q:** How does the representative notify the DOR that notices should again be sent only to the taxpayer?  
**A:** Same as number 4. Probably requires a new Form A-222.

### **Federal/Wisconsin Agreement**

Many taxpayers owe money to both the IRS and the DOR. Many years ago, there was an official agreement between the IRS and the DOR as to how much each should be paid. I learned that the IRS terminated this agreement. The absence of an agreement leaves us in the driver's seat regarding the issue. We should argue for whatever is best for our clients, including the possibility of zero payments to either the IRS or DOR. This might also include submitting a conditional installment agreement proposal to one entity if the other entity has a pending proposal favoring the client.

### **P-5-133 (Approved 11-24-1980)**

"4. Normally, application of the above criteria will result in enforcement of delinquency procedures for not more than six (6) years."

The above policy statement from the IRM can't be recited often enough. In 1980, the Federal statute of limitations on collections was six years and the IRS decided not to seek delinquent tax returns for more than six years.

The DOR does not have an equivalent for IRS policy statements. We discovered at the workshop that it does have a similar policy though. The DOR will *only* seek delinquent returns for more than **four** years **if** there is *substantiated income information* available to the agent to support the return. *Ask for management review if the DOR employee requests more than four years.*

### **Duration of Installment Agreements**

Wisconsin does **not** have a statutory limit on collection. Once the DOR has an assessment, it has forever to collect the money. Therefore, Wisconsin does not have the problem of writing installment agreements for longer than a statute of limitations as the IRS does. The DOR policy is vague, but it starts with a desire to resolve delinquencies within **two** years. If this is not possible, it will consider longer agreements, but will expect frequent reviews to determine continued viability of the plan. Discussion at the meeting indicated that **five** years was the longest period for installment agreements.

### **Contact with Field Agents**

In the past, our case would be assigned to a Field Agent and we could call this person to work out a solution. DOR has recently changed account assignments, so fewer cases are assigned to individual agents, but all the agents have access to the account and can work on it.



The reason for this change was to reduce the telephone hold time and to work accounts more efficiently. The DOR is correct about this. The classic problem is waiting lines for bank tellers. The service time is random. The bank can have a separate line for each teller or a single line where each customer goes to the next available teller. The mathematics of queuing theory proves that the latter system results in minimum waiting times and que lengths.

I guess we should keep careful notes as to who said what in the previous calls. For important calls, I usually send a letter memorializing the conversation from my point of view. DOR management strongly supports this practice.

### **Copies of W-2s for Delinquent Returns**

You can use Form P-521 on the web site to request copies of any W-2s in the DOR's possession. The cost is \$5 per copy. The suggestion at the workshop was to call a collection agent instead. The agent can also get the W-2s and there is no charge if the years you are working are delinquent.

### **Allocation of Tax Payments**

There is a place in My Tax Account in the "I want to..." section called "View Payment Breakdown," whose purpose is to report how payments were allocated to tax, interest and penalties.

This might be helpful in preparing tax returns, but I do not believe we are bound to use this method of allocating payments. I believe we can use any reasonable method. For individuals paying delinquent income taxes, I deduct all of the payments in the years the payments are made until the total of the original tax assessments are paid in full.

### **My Tax Account – Individuals**

Individuals cannot have a My Tax Account, except in a special circumstance. That is, if an assessment has been made and it is delinquent. In that situation, they can use My Tax Account to keep track of payments on their delinquent taxes, request payment plans, and schedule reminder emails as to payment dates.

### **Extended Individual Tax Returns**

The Wisconsin return must contain a copy of the Federal Form 4868 in order to avoid a late-filing fee of \$50.

### **Reduction of Interest**

If your client wants to pay a delinquent tax in full within 30 days and the delinquent tax was subject to the 18% rate, you can apply to have the rate reduced to "only" 12%. The request must be in writing. The taxpayer must be current with all filing and reporting requirements. The request must explain why it would be "fair and equitable" to reduce the interest. Perhaps I will come across one of these taxpayers someday.

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## **Mark Your Calendar - Upcoming WSEA Seminars - Watch your inbox for registration details**

**Jan. 11, 2019** - Federal Tax Update – 8 Hours CE conducted by Dave and Mary Mellem, EAs. Holiday Inn, 625 W Rolling Meadows Dr, Fond du Lac, WI.

**May 20 & 21, 2019** - WSEA Annual Convention & Banquet - 14 Hours CE conducted by Tom Gorczynski, EA. Wildwood Lodge, N14W24121 Tower Place, Pewaukee, WI 53072.

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## Second Annual Membership Outreach Party

By Michelle Gross, EA

On September 13, Connie Thomas, Jim Barsul, Tom Van de Loo, Robert Foley, and Michelle Gross gathered at Michelle's office in Germantown. Armed with the most recent list of new WI EAs, as well as the list of all EAs in Wisconsin not currently on our membership roster, we made over 90 calls, reaching out to extend personal invitations to join NAEA/WSEA. NAEA has several membership promotions, including a special rate for new EAs, special pricing for H&R Block employees, and we were granted authority to waive initial fees for our Outreach event.

As our H&R Block expert, Robert contacted H&R Block employees and franchise owners. The rest of us concentrated on calling individuals near our own business locations. In many cases, we were only able to leave voice mail. However, a number of EAs were reached and they were all thrilled to have a fellow EA take the time to contact them.

We made the event fun! A string of beads was awarded to anyone making contact. We took time to break for lunch at a favorite Chinese restaurant. Few people enjoy "cold-calling," but by providing encouragement, camaraderie, and incentives to participate, we managed to reach out to EAs who may have never heard of or from our organization.

A lot of time and effort went in to this prior to the event, during the event, and the follow-up afterwards. The jury is still out on whether the effort is worth the results. However, what can't be measured is the strengthening of the personal and professional relationships when putting forth effort for the good of WSEA.

The membership committee welcomes ideas and suggestions as to how to attract new members and retain current members. We also encourage you to participate in our next membership outreach, no matter what form it takes!

Connie Thomas is to be commended for her leadership and devotion to building and recruiting members for WSEA. Perhaps some of you have received her welcome call when you first joined or have been greeted by her when attending your first seminar. The willingness of Robert and Tom to travel several hours to participate must also to be recognized. Even though Jim, Connie, and Michelle did not have to travel far, they did take time out of their own schedule to support WSEA. I, for one, look forward to our next WSEA membership event!

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## Build Your Tax Practice as a Member of the WSEA Board of Directors

By Julie Molek, EA



When I began to build my business, it took a long time, since I built it by word of mouth only. Now I am at capacity and unable to take on new clients. Part of my success has to do with my serving on the WSEA Board of Directors for many years.

Many people believe that it only takes money to belong to an organization. However, to serve on the board requires a vote of confidence by my professional peers. I found that being able to use this as my advertising helped my business expand by leaps and bounds.

The most exciting WSEA Annual Conference that I have attended was when there were several people vying for a position on the board. We had a three-way tie and had to vote several times before we finally knew who



the new board member was going to be. That paid off in the long run, because, before the year was over, one board member found the need to resign. The board was able to select the new board member to finish out the term, based on the voting at the annual conference. Consequently, we could still fulfill the wishes of the membership at large.

Please seriously consider running for the board at the May 2019 WSEA Annual Conference. It is great way to build your practice and board members are eligible for some assistance with leadership training.

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## Welcome New WSEA Members

Welcome to the following new members who recently joined WSEA:

Eric Jensen  
1600 Shawano Ave, Suite 200W  
Green Bay, WI 54303  
No phone number listed

Kristie Barnekow  
3657 Old 26 Rd  
Conover, WI 54519  
715.891.1656

Kim Loewer  
1500 N Casaloma Dr, Suite 3058  
Appleton, WI 54913  
920.903.8825

Paul Francetic  
5429 Deerfield Rd  
Mount Pleasant, WI 53406  
262.260.8577

Patrick Bohon  
5840 Wynbrook Ct  
Mount Pleasant, WI 53406  
262.497.5967

Michael McKillip  
10425 W North Ave, Suite 312  
Wauwatosa, WI 53226  
414.777.0491

Fay Berry  
3870 N 44th St  
Milwaukee, WI 53216  
414.339.3862

We extend our sincere desire to get to know each of you. Networking with other members is one of our strengths so please check out our Facebook pages: [Wisconsin Society of Enrolled Agents](#) and [National Association of Enrolled Agents \(NAEA\)](#). Both are closed groups so you must click on "Join Group" to be admitted by the administrator. Please allow 24-48 hours to be admitted. We hope to see you at one of our upcoming seminars in January or May 2019.

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## SE WI Tax Circle

By Michelle Gross, EA

The SE WI Tax Circle began its third year in May, 2018. The SE WI Tax Circle is a group of tax-minded people meeting at the Waukesha Public Library monthly from May through December. The group is open to members and non-members of WSEA. Our discussions revolve around issues related to tax law, practice management, technology, and whatever topics members bring forward. Because we meet in a library, there is no cost to attend.

Discussion subjects covered during 2017 included: first time penalty abatement, stock options, *The Tax Cuts and Jobs Act of 2017*, sales tax audit experience, highlights of continuing education seminars, continuing education seminar providers, and tax research resources. Please note - we do not earn continuing education credits but do gain valuable knowledge and networking relationships.

If you are interested in joining us, please send an email to Michelle Gross at: [mgross@grosstaxservice.com](mailto:mgross@grosstaxservice.com). Michelle will add your name to the SE WI Tax Circle list. As a courtesy, WSEA will send announcements of our meeting dates to your email address even if you are not on the SE WI Tax Circle list.

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## **Ronald H. Stodola, EA, ATA**

By David J. Fayram, EA

Ronald H. Stodola, EA, who has been a member of WSEA for many years, passed away on July 4, 2018. He was sixty-nine years old. I knew Ron because we occasionally shared drinks at WSEA meetings. Ron liked hunting and fishing. At the January 2009 seminar in Fond du Lac, he told me a story about elk hunting in Colorado. I went to some effort to write up the story. When I showed him the result and asked if it was OK, he had three comments: 1. It was well written. 2. It was accurate. 3. He did not want it published in the newsletter. I did not publish it out of deference to his wishes.

When I learned about his death, I remembered the story. I thought his wife, Nancy, and their nine children might like to read it. Ron has always been very generous to WSEA, both with gifts of money and with personal services. I noticed that the service for Ron was to be held in a place called Luxemburg, Wisconsin, on July 31. I decided to attend that service.

The name of the church is Saint Therese Parish, Saint Joseph – Saint John Site. Actually, the church is on Highway 29 in Pilsen. Pilsen is at the base of Door County Peninsula, about halfway between Green Bay and Kewaunee. Highway 29 goes straight east from US 43 through rolling hills and dairy farms. July 31 was a beautiful summer day, about 80 degrees, light wind, blue sky and verdant fields of corn stretching as far as the eye could see. I could first see the church steeple from Poland, about five miles away. Ron was born, lived, and died in or near Pilsen.

The service was scheduled for 11:00 am and I arrived at about 10:50 am, to see a full parking lot. I entered the front door of the church to find everyone already seated. I quietly took a seat in the last row, as indicated by the usher. The church was filled with Catholic iconography. There were nine large, stained glass windows along the sides of the building. There were numerous plaster casts of religious figures hung on the walls. There was a monument behind the church, indicating that the church was founded in 1912. I counted pews enough to seat 320 people. About 200 of these were occupied.

Ron's son gave a wonderful eulogy and the Priest spoke intimately and passionately about Ron. Both had similar complaints about his profession though. Neither of them mentioned "enrolled agents." Ron's son said that some years ago he had asked his father plaintively why Ron had become a "boring" accountant! Ron's son went on to say that, instead of making a joke about his question, Ron had taken it seriously and answered as follows. Ron said he loved his God first, and then his family. He was good at accounting and he could support his God and his family through accounting. Furthermore, and most important, he could make the lives of his clients better by helping with their finances. Ron's son remembered this always and used it as a model for his own life. Love of God, family, and service to others. Those do sound like Ron.

When it came time for communion, it quickly became apparent that ALL the people in attendance would participate except me. I was embarrassed to stand aside, so the others in my row could pass.

Ron was buried behind the church. When the burial was complete, I introduced myself to the son who had delivered Ron's eulogy and gave him a copy of the story. He was very happy to have it and very pleased that I came. I also offered my condolences to Ron's wife, Nancy. To my knowledge, I was the only professional acquaintance there.

Then there was the potluck. It was held at a dance hall from the 1920s, about three miles down the road. Inside I found a huge, well-maintained, wood dance floor. These would be greatly prized in Dane County, where they are mostly gone. The kitchen had a large, industrial fan that blew the odor of fried chicken out into the parking lot. The mouth-watering odor made me crave some of that fried chicken, but I could see that the potluck would take several hours, so I decided to head back to Madison.

I wrote the following story over nine years ago and wish to publish it now in memory of Ron.

## **Ron Stodola Goes Elk Hunting**

**By David J. Fayram**

My wife's Uncle Lee used to say, "I don't say too much. That's why they call me a man of few words." Well, Ron Stodola is also a man of few words. He is the current Treasurer of WSEA and usually attends board meetings. However, at the last one, in Fond du Lac on January 8, I remembered that Ron had missed the October meeting. We happened to have breakfast together the morning of January 9. Thinking he must have been on vacation in October, I asked him why he missed the last meeting. Ron then proceeded to use a few precious words to tell me the tale written below. His absence did have to do with a vacation, but that was far from the whole story.

He and a few buddies had traveled from Wisconsin to the western slope of the Rockies, in the mountains east of Grand Junction, Colorado. This attracted my interest because my father-in-law lived in Grand Junction during the 1990s and I have been there several times. The scenery is beautiful, with high, jagged mountain peaks and deep canyons. Most of the canyons provide channels for fast running, clear streams with water cool enough to promote the growth of huge Rainbow and Brooke trout. Some of the best fishing in the United States can be had on the Gunnison River, where it flows through the Black Canyon.

I am not an avid fisherman, but my son is and I followed him down into the Black Canyon to see the raging torrent and hear the roar of the Gunnison River up close. In order to get there, you must drive for five or ten miles along a deeply-rutted dirt road, which is passable only in a four-wheel-drive vehicle – and this assumes it hasn't rained recently. A bit of rain makes the road impassable by any means. That gets you to the trailhead. The trail allows a descent into the canyon, over a distance of a couple of miles. The trail descends steeply and is interrupted by vertical portions, which require ropes and rock-climbing equipment to negotiate. At the bottom, the river is not at all a friendly presence. If people fell in, they would probably be gone, permanently, in a matter of a few seconds. As I looked around, I could not imagine how an injured person would be evacuated from there, except on the back of someone else. This would have been a dangerous and exhausting exercise for anyone attempting it and I did not have much confidence in my ability to accomplish it. It was disconcerting and a bit frightening to feel so absolutely and completely alone.

The Elk are all over the place, but they stay high up in the mountains, far from the roads and the streams. Elk stands are usually rickety wood structures with a bench for sitting. They are perched on the top of rock outcroppings with a panoramic view of the adjoining peaks. Ron and his party established a base camp from which they could ride ATVs to various stands. The road to the base camp was a tenuous one and they were far from any pavement. On the first day of hunting, Ron followed a trail about a mile, riding an ATV, to the stand he was to use. The trail led up the mountain, to a point higher than the stand, from which point it was necessary to descend a steep embankment to reach the stand. It was situated on the lip of a cliff, which fell off steeply in front of the stand.

Ron had only been there a short time when it started to rain. In fact, sheets of rain came down so heavily that he could only see for a few yards, making hunting impossible. He decided to leave. He started the ATV and headed slowly up the steep embankment behind the stand. He was only a few yards up when the wheels started to slip, as the torrent of rain caused the soil to lose its viscosity. Then the ATV lost all traction and started to slip backwards down the embankment. It slid faster and faster as it went. When he neared the bottom, it hit something and stopped suddenly throwing Ron off the ATV backward and slamming him to the ground, hard on his back. After he hit the ground, he vividly remembers seeing the ATV rising up over him and then putting his arms up in an effort to deflect the machine from crushing him. Instead, the ATV bounced off his chest and landed upside down behind him, with its wheels in the air like a turtle lying on its back thrashing its legs. There he was, lying on his back in the mud as the rain continued to pour down. He thought the machine had broken his ribs. His neck hurt badly, and his shoulders felt like a big knife was making a slice from his neck down his shoulders. He did not know if he could get up — and he was alone.

He remembers lying there, but he has absolutely no memory of doing the things that he must have done subsequently. He must have stood up, which was no mean feat, indeed. He must have righted the heavy and awkward machine. He must have started the ATV. Finally, he must have driven it up the slope that he had just slid down a few minutes before. As he described this, it was clear that he was perplexed as to how he could have accomplished these things. He did say that, in retrospect, he now believes that someone was there to help him.

He remembers only flashes of the long trip back to the base camp. It continued to rain. It got colder. His clothes were drenched. He could barely move and he was in constant pain.

When he got back to the base camp, his buddies were there. He took five Ibuprofen, but still could not move enough to undress himself. They got his clothes off and got him in bed. By the time they were ready to get into the truck to head to the hospital, the rain had changed to snow. The snow made the road impassible. They were snowbound. As things turned out, they were snowbound for five days.

The thing Ron remembers most about those five days is the constant, excruciating pain. There was one thing that helped reduce the pain, though. One of his hunting buddies was 91 years old. He complained of sore muscles most of the time and had brought a large metal electrical box with him. He claimed that this device would alleviate his aches and pains. The box was about a cubic foot in volume. You plugged it in, and then attached one of the two electrical cables to each wrist or each ankle. When you turned it on, it sent an electrical current through your body and relaxed the muscles. According to the instructions, this machine could cure anything from impotence to backaches. In any case, it helped the pain and made the five days somewhat better. As things turned out, doctors now tell him that that machine is the same one that would

have been used if he had managed to get to a hospital. X-rays showed that he did not suffer any broken bones.

Ron has been in pain ever since. He has not been able to work much. He has a pinched nerve in his neck, that caused three fingers on his right hand to be numb. In January, just a couple of weeks before the WSEA meeting where I spoke with him, he had found a doctor who was able to massage his neck and shoulders in a way which brought back the feeling in his hand. Finally, after three months, he said he seems to be getting better. He hopes that, with the help of the new doctor, he will be ready for tax season when it comes.

Well! It did take a few words to describe, but what an adventure! We certainly wish you well Ron and hope you recover fully — and soon!

**#END#**

After thinking about the funeral, I realized that I had made a mistake in the way I wrote the story. I sent the following comment to the funeral home web site.

### **TWO PLUS TWO**

My name is Dave Fayram. I am an enrolled agent and my office is located in Madison. Ron and I were both members of the Wisconsin Society of Enrolled Agents (WSEA). We attended the same meetings for many years. I attended the funeral service on July 29 both for me and for WSEA. I sat in the back row.

On January 9, 2009, Ron told me a story about elk hunting in Colorado. This was a moving story and I took the time to write it up for the WSEA newsletter. I sent the story to Ron for his review before publishing it. He responded that the story as written was accurately, but he did not want it published. I was surprised at this, but did not publish it.

When I learned of his death, I remembered that story. I took a copy with me and gave it to his son. I am sorry that I did not record the son's name, but I think he was the one who gave the eulogy. After seeing the funeral, I know something about Ron that I did not know before. I had not understood his strong religious faith.

There is a place in the story where he faced his own death. In telling the story, he said several times that "someone" was there to help him. I wrote it up like that, but I think now I missed his point. I think the "someone" was a supernatural being and that the experience was a spiritual one for Ron. He seemed convinced that he would have died alone in the mud, rain and cold on that day, except for God's intervention. From then on, he must have had a strong, personal connection with a merciful God who had saved his life. Maybe he was a little bit embarrassed to have this information published in a newsletter.

In church services, there is often a moment of silent prayer. I think I know what Ron was doing during those moments and I think I know what he did every morning when he got up for those last nine years.

So long Ron, it has been good to know you!

**Ronald H. Stodola, EA, ATA**  
**June 2, 1949 – July 4, 2018**

## WSEA Board of Directors

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## WSEA Committees

(If you would like to help, please contact us — we'd love to have you!)

<b>Audit</b> – Open	<b>Nominations</b> – Open
<b>By-Laws</b> – Crystal Wheeler	<b>Professional Responsibility</b> – Jim Wheeler
<b>Education</b> – Michelle Gross, Crystal Wheeler	<b>Publications</b> – Dave Fayram
<b>Finance/Budgeting</b> – Trish Evenstad, Julie Molek	<b>Public Relations</b> – Robert Foley
<b>Government Relations</b> – Robert Foley (State level), Trish Evenstad	<b>Website</b> – Tasha Spears, Administrative Specialist
<b>Membership</b> – Michelle Gross, Connie Thomas, Tom Van de Loo	<b>Facebook</b> – Trish Evenstad



## WSEA Presidents – Past & Present

It is always good to remember our WSEA Presidential roots. Several of the names listed below will be familiar if you have been involved with WSEA or attend our meetings on a regular basis. At the next seminar, if you see one of these past Presidents, please take a moment to thank them for all of their hard work.

President	Date Installed	President	Date Installed
Michael D. Barnes, EA	June 21, 1986	Diane M. Lotto, EA	May 13, 2004
Marshall D. Mennenga, EA	July 10, 1987	Joel Guthmann, EA	May 19, 2005
Richard J. Bast, EA	September 8, 1988	Joel Guthmann, EA	May 18, 2006
Dennis C. Alt, EA	October 20, 1989	Joel Guthmann, EA	May 17, 2007
Dennis C. Alt, EA	October 19, 1990	Laurie Ziegler, EA	May 15, 2008
Dennis C. Alt, EA	October 18, 1991	Laurie Ziegler, EA	May 28, 2009
David J. Fayram, EA	October 16, 1992	Laurie Ziegler, EA	May 13, 2010
David J. Fayram, EA	October 8, 1993	Jeremy Burri, EA	May 19, 2011
Edna Kratochvil, EA	October 21, 1994	Joel Guthmann, EA	May 24, 2012
Edna Kratochvil, EA	October 19, 1995	Julianne Molek, EA	May 23, 2013
Richard L. Gause, EA	October 17, 1996	Michelle D. McBride, EA	May 19, 2014
Richard L. Gause, EA	October 24, 1997	Michelle D. McBride, EA	May 18, 2015
Roy B. Kortz, EA	October 23, 1998	Trish R. Evenstad EA**	August 22, 2015
Roy B. Kortz, EA	October 8, 1999	Trish R. Evenstad EA	May 23, 2016
Roy B. Kortz, EA	October 19, 2000	Trish R. Evenstad EA	May 22, 2017
Roy B. Kortz, EA*	October 18, 2001	Trish R. Evenstad EA	May 21, 2018
Diane M. Lotto, EA	May 15, 2003		

\*Mr. Kortz was president from his election in October 2001 until Ms. Lotto was elected to replace him in May 2003.

\*\*Ms. Evenstad stepped up from VP to President when Ms. McBride moved out of WI.

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>> **Newsletter content, articles, comments, suggestions, ideas, tidbits, Q & A are always welcome**, as are Getting to Know You articles. Submissions can be in any format, but preferably a Word document. Please submit articles to: Dave Fayram, EA & USTCP at: [dave@madcitytax.com](mailto:dave@madcitytax.com)

>>This Newsletter is intended to provide accurate and complete information to tax professionals. Although every effort has been made to assure that accuracy, neither the Wisconsin Society of Enrolled Agents nor the individual writers assume any responsibility whatsoever for the accuracy or completeness of the information contained herein. The reader should independently verify all the material before applying it to a particular fact situation, and should independently determine both the tax and nontax consequences of using any particular technique before recommending its implementation.

