



# WSEA

WISCONSIN SOCIETY  
OF ENROLLED AGENTS

POWERING AMERICA'S TAX EXPERTS

<http://wienrolledagents.org/>

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## President's Message

By Trish Evenstad, EA, WSEA President

Time has flown by and Christmas is here. Our tax update seminar with 8 CPE hours of great information presented by David Mellem, EA and Mary Mellem, EA will be on Friday, January 6<sup>th</sup> at the Holiday Inn in Fond du Lac. Our board meeting will be on Thursday evening at 6:00pm. We would love to see you there.

It has been an eventful fall with a great APEX (Affiliate President's Exchange) meeting in Orlando, Florida. The meeting started with a great question and answer segment with the NAEA Board of Directors. Anyone attending the meeting was welcome to ask the board about any issues or make suggestions.

- We received an update on **Educating America**. For those who haven't heard, NAEA has an initiative to raise awareness of the enrolled agent career option among college students across the country. This program is designed to add the SEE prep course to college curriculums.
- NAEA has also developed a **job fair booth**. This booth is available for anybody to use. If you know of a job fair that you would like to attend, all you have to do is fill out the form on the NAEA website: [http://www.naea.org/sites/default/files/EducatingAmerica\\_Booth\\_SignUp\\_0.pdf](http://www.naea.org/sites/default/files/EducatingAmerica_Booth_SignUp_0.pdf). There is no cost to

you. The booth is free and is shipped it to you, with all of the necessary materials and a return address label.

- We discussed the **Find a Tax Expert Directory**. Don't forget to keep your profile 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: [www.taxexperts.naea.org](http://www.taxexperts.naea.org)

Last year, 19 states were successful in obtaining an **EA Proclamation** for 2016, including Wisconsin. Thanks to Laurie Ziegler, EA, Wisconsin has received our Proclamation again this year. Read more about it in the article in this newsletter.

For those of you looking for your CPE credit list, the IRS took their system down in September for transition. Well, it isn't back up and running yet, but you can still renew your EA license even though your account may not be showing all of your CPE hours earned for this year. CE providers are patiently waiting and will upload the CPE information as soon as the system is working again.

Looking forward to seeing you in Fond du Lac!

*Trish*

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### **WSEA January Tax Update Seminar – January 6, 2017**

David Mellem, EA & Mary Mellem, EA are the partners of Ashwaubenon Tax Professionals in the Green Bay WI area. They prepare about 1,200 tax returns for individuals, corporations, partnerships, estates, and trusts. 2017 represents David's 39th year and Mary's 33rd year of income tax preparation.

In addition to teaching tax seminars on the National speaking circuit and preparing tax returns, David and Mary provide research/consulting services for Federal tax matters and ghost write full or partial tax returns when fellow tax professionals get stumped. David and Mary are tax references for many journalists, including *cnnmoney.com* and *wallstreetjournalonline.com*. They have been quoted in various newspapers around the country and have published articles in NATP's *Tax Pro Journal* and NAEA's *EAJournal*. David has been a guest panelist on the *Tax Talk Today* show, sponsored by NAEA. They are both members of NAEA, NATP, and Fellows of NTPI. David is the past editor of the NAEA *EAJournal* and Mary has written the Client Newsletter for the NAEA *EAJournal*.

**WHO SHOULD ATTEND?** Enrolled Agents, CPAs, Attorneys, Financial Advisors, and other PTIN professionals

**Cost:** NAEA/ WSEA                      \*Member 1 day    Nonmember 1 day  
By December 14, 2016 .....\$150.00.....\$200.00  
After December 14, 2016 .....\$200.00.....\$250.00

\*Includes Member's staff person/s when registering at the same time.

**Register and pay online:** [WSEA January Tax Update Seminar](#)

**Check in:** 7:30 am    **Seminars:** 8:00 am - 4:00 pm    **Hotel Rate** -- \$97 for 2 full size beds by Dec.14, 2016

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### **Wisconsin Governor Proclaims "Enrolled Agent Week"**

Governor Scott Walker has proclaimed the week of **February 1 - 7, 2017**, as "Enrolled Agent Week." The goal of this proclamation is to educate the public about the qualifications of EAs for tax preparation and

representation and as America's Tax Experts®. This is the second year in a row that we have received this recognition, thanks to the efforts of Laurie Zeigler, EA. NAEA will be generating a news release after the first of the year. Please watch our website or the WSEA Facebook page for the news release to be published. You will be able to personalize it and send it to your local press.

**STATE of WISCONSIN**



**OFFICE of the GOVERNOR**

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*Proclamation*

*WHEREAS*; the enrolled agent profession dates back to 1884 when, after questionable claims had been presented for Civil War losses, Congress acted to regulate persons who represented citizens in their dealings with the U.S. Treasury Department; and

*WHEREAS*; the enrolled agent has been important to both the Wisconsin taxpayers and to the Wisconsin Department of Revenue; and

*WHEREAS*; enrolled agents assist taxpayers with issues from the annual compliance filing of their tax return to more complex issues of audits, liens, levies, appeals, and collections; and

*WHEREAS*; 850 enrolled agents in Wisconsin collectively serve more than a quarter of a million taxpayers every year; and

*WHEREAS*; their knowledge, professionalism, and integrity make the enrolled agent "America's Tax Expert®;"

*NOW, THEREFORE*, I, Scott Walker, Governor of the state of Wisconsin,  
do hereby proclaim February 1 – 7, 2017 as

**ENROLLED AGENTS WEEK**

throughout the state of Wisconsin and I commend this observance to all of our citizens.



IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the state of Wisconsin to be affixed. Done at the Capitol in the city of Madison this 18<sup>th</sup> day of October 2016.

  
SCOTT WALKER  
GOVERNOR

By the Governor:

  
DOUGLAS LA FOLLETTE  
Secretary of State

## Welcome New WSEA Members

Welcome to the following new members who have recently joined WSEA:

Bradley Droste, EA.....Reedsburg, WI

Joseph Valentine, EA.....Janesville, WI

Tina Kleskner, EA.....Appleton, WI

Dionne Wolter, EA.....Brookfield, WI

Julie Sorenson, EA.....Wild Rose, WI

We extend our sincere desire to get to know each and every one of you. Networking with other members is one of our strengths and a Member Benefit, so please check out the Facebook pages: [Wisconsin Society of Enrolled Agents](#) and [National Association of Enrolled Agents \(NAEA\)](#). Both are “Closed Groups” so, if you are already Facebook friends with a WSEA or NAEA member, please ask them “invite” you to join these groups.

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## Meet Your Legislative Representatives

By Robert Foley, EA

This spring, after tax season, your WSEA Board is planning a field trip to Madison to visit the Wisconsin State Capital and meet with your district representative.

The purpose of this trip is to announce ourselves as members of Wisconsin Society of Enrolled Agents, and to tell them who we are and what we do. As part of this meeting we may offer some legislative ideas to improve tax administration.

I envision picking a day to gather in Madison, under the rotunda or a room in the capital building, breaking into small groups by legislative representative, picking a group spokesperson, and setting off to the legislator’s office. Now, not all legislators will be available the day and time we arrive, but we can meet with their staff.

I hope this event can become an annual event. As we become more familiar to legislators and their staff, it will raise the visibility of our organization and they may become a resource for seminar speakers on State issues.

If you are interested in more details, or would like to contribute to make this event happen, please contact me, Robert Foley, Director and Committee Chairman at [atwork@newnorth.net](mailto:atwork@newnorth.net).

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## Erroneous Levies on Third Parties

By David J. Fayram, EA

The problem here has to do with those who become entangled with people who owe delinquent taxes to the IRS. These people own property jointly, if they are married, or as partners with a person who is delinquent. When the IRS levies against the jointly-owned property, the “third party” finds themselves “partners” with the IRS in place of the delinquent taxpayer. We are concerned here with the rights these third parties have when they become partners with the IRS.

The IRM once had a very clear paragraph about this subject:

### **5.17.3.1.3.5 Limitations on Use of Levy (10-31-00)**

1. One of the most obvious limitations in the use of a levy to enforce collection of taxes is that generally the rights of the Government are no greater than those of the taxpayer whose property is levied. *United States v. Rodgers*, 461 U.S. 677 (1983). Basically, without any federal tax lien, property of a third party may not be levied upon to enforce the liability of the taxpayer. *Stuart v. Willis*, 244 F. 2d 925 (9<sup>th</sup> Cir. 1957).

The law has not changed, but the IRM paragraph cited above was toned down and replaced by “[5.17.3.4.1 Property and Rights to Property](#) (01-07-2011). Only the taxpayer’s interest in property is subject to levy. The interest of a third party is not subject to levy. See, e.g., *United States v. Rodgers*, 461 U.S. 677 (1983) (in dictum).” As far as I know, *Willis* is still good law and contains the classic description of relative rights, but it has not been cited in other cases after 1991.

The most common situation is where the liability was incurred before a marriage. One spouse has a tax liability while the other does not. The IRS wants to sell the jointly-owned house, give the non-liable spouse half the proceeds and apply the rest to the tax obligation. Since the IRS steps into the shoes of the liable taxpayer and since this person had a 50% interest in the house, the sale should not take place without the agreement of the non-liable spouse. Unfortunately, this situation usually turns out to be a loser for the non-liable spouse in court. Over the years, the 50% owned by the IRS has come to be worth more than the 50% owned by the non-liable spouse. In general, the percentage could be any percentage of ownership and the property could be any kind of property, including a business. Regardless of the exact situation, you should be clear at the beginning of your representation that the third parties have few rights. In other words, “Don’t marry the guy!”

As an EA, there are two administrative procedures which might prevent the sale or recover the property. Both require a showing of financial hardship. Both are well within our portfolios as EAs. The first is a taxpayer assistance order, under §7811. The Taxpayer Advocate can stop the sale if convinced that the taxpayer “is suffering or about to suffer a significant hardship.” The second is a claim under §6343, *Authority to Release Levy and Return Property*. The money argument is at §6343(1)(D), where the taxpayer must persuade the Secretary that “such levy is creating an economic hardship due to the financial condition of the taxpayer.” Both of these are available to debtor taxpayers. The extent they are available to third parties is a matter of controversy.

There are two predicates for these procedures. The first is that the non-liable person must be the “taxpayer.” (Ha! I bet you can anticipate the problem!) The second is that there are strict, short and complicated time limits on when the claims can be filed.

Let’s start with Taxpayer Advocate Service. Taxpayer Assistance Orders are authorized under IRC §7811, which refers often to “taxpayers.” This term is defined at § 7701(a)(14) which reads as follows, “Taxpayer.—The term ‘taxpayer’ means any person subject to any internal revenue tax.” When it comes to our third-party taxpayer, the IRS argues as follows. First, and without authority, the IRS changes “subject to” to “assessed against” in the definition. Since a third-party taxpayer has no tax assessed against them, Taxpayer Advocate Service is powerless to help third parties. Wonderful.

Fortunately, we have the Judicial Branch on our side here. The case is *Lori Williams* [*United States v. Lori Rabin Williams*, 514 US 527 (1995), 95-1 USTC ¶ 50,218.] The outline is that the IRS sold her house, which she fully (100%) owned, based on a lien for taxes owed by her husband. She filed a claim for refund of the taxes after she paid the tax to the IRS. The IRS objected that she was not the “taxpayer” as described above. The case worked its way from U.S. District Court, to the Ninth Circuit, and finally to the Supreme Court. The Supreme Court held that she was the “taxpayer” because she was “subject to” the tax. *Williams* is a real workhorse for third-party taxpayers (*Williams* is cited in at least 136 other cases), but there is a more recent case. *Kathryn Rothkamm* [*Kathryn Rothkamm v. Internal Revenue Service*, (5<sup>th</sup> Cir. 2015), 2015-2 USTC ¶ 50,488] ended up paying her husband’s tax. Taxpayer Advocate Service was of no help. She filed a claim for refund which eventually ended up in the Fifth Circuit. The Fifth Circuit found her to be a “taxpayer.”

The second stumbling block in the path to recovery is the complex nature of the statute of limitations. If you are representing a third party taxpayer as in EA, your actions and the dates they are done will be crucial in

determining the ultimate outcome of the case. If you do not do the right things, or if they are done too late, the case will be lost.

Taxpayers must first file an administrative claim for refund before proceeding against the government in District Court. This claim is well within the purview of EAs whose practice is limited to that before the IRS. Normally, the claim must be filed within two years of the date the taxes were paid [IRC §6511]. However, for third-party taxpayers, the period is only nine months from the date of the levy [IRC §6343(b)]. This short period is particularly vexing because these taxpayers might not know that the property had been levied. The IRS does not send them notices in many cases, because they are not considered “taxpayers.”

We can skip over a lot of complexity regarding filing suit in district court by summarizing the situation as follows. Multiple courts have concluded that appealing to the plain language of the statute alone is insufficient to determine whether third parties may appeal to the Taxpayer Advocate Service and what the appropriate statute of limitations is for the claims by third parties who appeal to Taxpayer Advocate Service in response to levy actions.

For EAs, the question is a simple one, “Will appealing to Taxpayer Advocate Service extend the nine-month statute of limitations on filing claims for refund?” Since the answer to this question is unknown, the current recommendation is that BOTH be filed at the same time. Do not wait until after Taxpayer Advocate Service reaches a conclusion to file the claim for refund.

One problem with this approach is that one or the other of the organizations might refuse to work the case when they find out the other is involved. Another is that jurisdiction over the case might become confused between the two organizations. We should not care about these, because we have no choice except to insure that the client is protected from expiration of the statute of limitations. However, a detailed explanation as to why the duplication of effort is necessary might be helpful.

This article should be a good start in the event you become involved with third-party taxpayers. You should also read the following article, Craig J. Langstraat, Joshua G. Coyne, and Rob Palmer, *Third Parties’ Right to Sue on Erroneous Levies*, 125 J. Tax’n (Thompson Reuters) 30, (July 2016).

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## Find a Tax Expert

Remember to update your listing. Go to: <http://taxexperts.naea.org/> and click on Tax Expert Login.



The screenshot shows the top portion of the America's Tax Experts website. At the top left is the logo for "AMERICA'S TAX EXPERTS® NATIONAL ASSOCIATION OF ENROLLED AGENTS". To the right are two search input fields: "Keyword to search..." and "Location to search...", followed by a "SEARCH" button. Below this is a dark blue navigation bar with links for "Home", "Find a Tax Expert", "Special Offers", "What is an Enrolled Agent (EA)?", "Advertise", and "Tax Expert Login". The main content area features a large image of three people in business attire looking at documents. Overlaid on this image is a white search box with the heading "Find Tax Experts Near You". Inside this box, there is a dropdown menu set to "Within 15 Miles of", a "Zipcode" input field, and a "FIND A TAX EXPERT" button.

## American Academy of Tax Practice

By David J. Fayram, EA

The American Academy of Tax Practice (AATP) runs two seminars on IRS tax practice each year. The organization is owned by Bryan and Jean Gates and the seminars compete with NTPI graduate seminars. The first is held in the middle of July in Annapolis, Maryland, and the second is held during the first week of September in Las Vegas, Nevada. Both provide 24 CPE credits including two of ethics over three days. I have attended the Las Vegas seminar about every-other year for the last decade or so.

There were four speakers this year. Bryan Gates is an EA and is the founder of NTPI (there is a long history with NAEA here). Frank Degen is an EA and is a Past President of NAEA. Mark Olander is an EA and a Tax Court Practitioner. He has a representation practice with almost 300 employees representing some 27,000 taxpayers last year. Sam Chavez recently retired from the IRS after 28 years in the Collection Division as a Revenue Officer. He held a number of positions including Group Manager, Collection Liaison in the Problem Resolution Office, and he worked in the Special Procedures Function. He also spent a good deal of his time training Revenue Officers. His session was equivalent to the training currently being provided to Revenue Officers.

The [AATP web site](#) says that the sessions are, “Not for the faint of heart!” I find the sessions interesting and they move along quickly. There is an assumption that the participants have active representation practices. Attendance in Las Vegas is usually in excess of 110 people. Those with questions must stand in line for one of two microphones so that everyone can hear the questions. Some of the ideas presented at the seminar follow.

### The World of IRS Acronyms

Bryan went through the Internal Revenue Manual and catalogued all the acronyms he found. He published a desk reference with his results. IRS rules require that acronyms be defined the first time they are used, but I do not think there is a rule against duplicates. My favorite is FTA which could be either “first time abatement” or “fraud technical advisor.” I try to avoid acronyms in my own writing, other than to define them if the IRS uses them, because they can turn simple concepts into writing nightmares. The most interesting fact uncovered by this research is that the acronym “EA” does not appear in the Internal Revenue Manual.

### Effective Assistance

IRS §7521(c) reads as follows: “Any ... enrolled agent ... who is not disbarred ... and who has a written power of attorney ... may be authorized by such taxpayer to represent the taxpayer in any interview ...”

This section grants taxpayers the right to representation, but does it include the idea that the representation should be effective? That is, what happens if the representative bungles the job and causes the IRS to reach a decision unfavorable to the taxpayer? May the taxpayer sue to have his or her rights restored under §7521?

Obviously, this will be an uphill battle, but the answer might be “yes” if two conditions can be proven. First, the taxpayer must show that performance was deficient to the extent that errors were so serious that representation was not functioning, as the right of representation guaranteed the taxpayer by the code section and, second, that this deficient performance was so serious as to deprive the taxpayer of a fair resolution.

### IRS Oversight Board

The *1998 Restructuring Act* created the IRS Oversight Board with the following purposes and authorities:

1. To review and approve strategic plans of the IRS.
2. To review the operational functions of the IRS.

3. To review and approve the Commissioner's plans for any major reorganization of the IRS.
4. To review and approve the budget request of the IRS prepared by the Commissioner.
5. To ensure the proper treatment of taxpayers by the employees of the IRS.

This Oversight Board has a [web site](#) which (at the time) read as follows:

"The IRS Oversight Board does not currently have enough members confirmed by the U.S. Senate to make up a quorum and as a result has suspended operations. The Board will reconvene once it has a quorum."

**Editor's Note:** On the IRS Oversight Board website, under **About**, it currently states: "The Oversight Board is a **nine-member** independent body charged to oversee the IRS in its administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws and to provide experience, independence, and stability to the IRS so that it may move forward in a cogent, focused direction.

"**Seven** Board members are **appointed by the President** of the United States and confirmed by the Senate for five-year terms. These members have professional experience or expertise in key business and tax administration areas. Of the seven, one must be a full-time federal employee or a representative of IRS employees. The Secretary of Treasury and the Commissioner of Internal Revenue are also members of the Board.

"Effective January 1, 2015, **there are six open seats** for IRS Oversight Board members." [Emphasis added.]

### **Six Years Only for Delinquent Returns**

Policy Statement P-5-133 was approved November 24, 1980. Absent fraud or willfulness, the good part reads as follows: "Normally, application of the above criteria will result in enforcement of delinquency procedures for not more than six (6) years. Enforcement beyond such period will not be undertaken without prior managerial approval."

The first consequence of this is that taxpayers should not volunteer more than six years unless it is to the taxpayers' advantage. If the revenue officer requests more than six years, EAs should ask the reason and they should ask to see the manager's approval.

### **Examinations**

#### **By-Passing a Representative**

A revenue agent may by-pass an EA by using procedures at [IRM 4.11.55.3.3](#). The purpose of these procedures is to prevent the EA from inserting himself or herself between the taxpayer and the right the IRS has to examine the taxpayer. Many times this takes the form of unreasonable delays caused by the EA and not the taxpayer. The problem with these procedures is that revenue agents might use them to prevent the EA from insisting on rights of the taxpayer, especially the right not to be interviewed by the IRS. In order to prevent this abuse, the procedure has the following note attached to it: "Employees will not use by-pass procedures routinely or simply to interview the taxpayer."

#### **Reason for Audit**

When a taxpayer or representative requests the specific reason for their examination, the examiner *must* provide a response that is as accurate as possible, without revealing restricted use information. I think that this rule is viewed as contradictory by some revenue agents. Should they lie to the taxpayer or not? The rule is not clear about this.

I always clearly and unequivocally ask this question. If possible, I ask it in person while looking directly in the eyes of the revenue agent. I ask in such a way that my question includes a statement that they are supposed



to be honest with me. If the answer is equivocal, I ask again. I write down the answer. I am looking for any hesitancy at all in the answer. Usually the answer is of no consequence, sometimes it changes everything.

### **Security**

Everyone was upset and fearful about hacking. Mark Olander has the largest practice and has the most extreme policies. He says his computer system is attacked 175,000 times per week. He does not allow *any* regular emails with clients either way (incoming or outgoing). Every email must be encrypted and go through a secure portal. He emphasized that we should not depend only on Intuit security. He said that standards for internet security are changing rapidly and, by the time a problem comes to the surface and causes problems, the security measures used at that time will be used to judge the problem. Current security measures will seem completely inadequate in only a couple of years.

### **EAs in Tax Court**

EAs should be very hesitant to prepare a Tax Court petition or to otherwise represent people in Tax Court because their license does not authorize them to do this. However, the IRS (not the Tax Court itself) has extended the authorization of EAs as follows with CC-2014-003, May 15, 2014.

Counsel attorneys should, to the maximum extent possible, interact with the Form 2848 representative, whether the representative is an attorney or other authorized representative, with the goal of resolving the case on a mutually agreeable basis. Even though a Form 2848 representative has not entered a formal appearance in the Tax Court, it is generally advantageous and in the best interests of all parties to include a Form 2848 representative in discussions about the case and provide copies of relevant documents in the case, such as a copy of the trial memorandum or the pleadings filed in the case.

Counsel attorneys may provide copies of documents served on the petitioner as well as other documents relevant to the litigation to the Form 2848 attorney or other authorized representative named on the form, but the original documents must be served on the *pro se* petitioner.

### **Sample Problem**

The most difficult material had to do with a collection case study and was presented by Sam Chavez. The case is given below. The taxpayer was a well-known tax protester who bedeviled the IRS for most of the time when Mr. Chavez worked there. In the end, the statute of limitations had not expired and the IRS had a right to foreclose on his property. However, by that time, the taxpayer had a bad case of Alzheimer's disease and was confined to a nursing home. The IRS reduced its claim to a judgement and is waiting.

### **The Case of Sam**

1. Sam operated a dry cleaning business, Master Cleaners, from 1993 to 2009 as a sole proprietor. For 16 years, from October 1, 1993 through June 30, 2009, Sam filed federal employment tax returns (Form 941) and federal unemployment tax returns (Form 940) on Master Cleaners' behalf without making payment.
2. Sam is the current owner of an interest in two real properties located in Hobbs, New Mexico. One real property is the residence of Sam and Johnette; the second is the location of operations for Master Cleaners.
3. Sam jointly purchased the residence with his first wife, Jennifer in 1971.
4. Sam jointly purchased the Master Cleaners property with Jennifer in 1982.
5. Sam was divorced from Jennifer in 1993, and she deeded her interest in both the residence and the Master Cleaners property to Sam.

6. The IRS made assessments against Sam beginning on September 25, 1995. The United States' statutory tax liens attached to his property, both real and personal, on September 25, 1995.
7. Sam filed a Chapter 13 bankruptcy petition on March 22, 1996. The Chapter 13 proceeding was dismissed on February 27, 2001.
8. Sam submitted an Offer in Compromise Form 656 to the IRS on or about March 26, 2004, in an effort to compromise the employment taxes owed for tax periods July 1, 1993 through March 31, 2001, as well as his unemployment taxes owed for tax years 1994 through 2000. The Offer in Compromise was processable by the IRS on March 26, 2004. The offer was rejected on January 5, 2005 after being pending for 285 days.
9. On or about January 14, 2015, Sam executed deeds to the residence and Master Cleaners property, stating that he and his second wife, Johnette, were the joint owners of these properties. Johnette did not pay any consideration to Sam in exchange for being added as a joint owner of the residence or the Master Cleaners property.
10. On January 15, 2010, (22 years after the first employment tax liability was incurred), the United States filed three Notices of Federal Tax Lien against Sam in the property records of Lea County, New Mexico for these tax liabilities.
11. The United States re-filed its Notice of Federal Tax Lien as to the assessments it made for Form 941 taxes owed for the quarters including December 31, 2000, and March 31, 2000, and the assessments it made for Form 940 taxes owed for 2000 as permitted under 26 U.S.C § 6323(g).

Sam admits that he owes federal taxes from October 1, 1993 through June 30, 2009, and says, “so sad; too bad” it is now 2016 and most of the collection statutes have expired and I own my real estate jointly with my wife.

**Questions to ponder:** Can Sam relax confidently, knowing that the IRS is out of his life? Where will things go from here? What can a taxpayer representative do for Sam?

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## WSEA Board of Directors

<p><b>Trish Evenstad, EA, President</b>  Evenstad Tax Service, LLP  114 S Main St  Westby, WI 54667-1329  Phone: (608) 634-6887  E-mail: <a href="mailto:evenstadtax@gmail.com">evenstadtax@gmail.com</a></p>	<p><b>Marti Myers-Garver, EA, Vice President</b>  Armed Forces Tax Assistance  Phone: (702) 432-1040  E-mail: <a href="mailto:marti@armedforcestax.com">marti@armedforcestax.com</a></p>
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## WSEA Committees

<b>Audit</b> – Julie Molek	<b>Finance/Budgeting</b> – Julie Molek
<b>By-Laws</b> – Trish Evenstad	<b>Newsletter/Publications</b> – Dave Fayram, Mary Olson
<b>Educate America:</b> Jeremy Burri	<b>Nominating</b> – Michelle Gross, Trish Evenstad
<b>Education/Convention</b> – Michelle Gross, Trish Evenstad	<b>Public Relations</b> – Michelle Gross
<b>Government Relations</b> - Trish Evenstad, David Fayram	<b>Ethics &amp; Professional Conduct</b> – Dave Fayram, Jeremy Burri
<b>Membership</b> – Connie Thomas, Robert Foley, Char	<b>Webpage/Facebook</b> –Trish Evenstad, Michelle Gross

>> If you would like to help on a committee, please contact us — we'd love to have you!

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

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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) or Mary Olson EA, at: [tax@theiolataxplace.com](mailto:tax@theiolataxplace.com).

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