WSEA
WISCONSIN SOCIETY OF ENROLLED AGENTS
POWERING AMERICA'S TAX EXPERTS

Newsletter Contents

President's Message

By Trish Evenstad, EA, WSEA President

We survived another tax season. A tax season that proved to have many challenges with trying to explain how the new tax laws will affect our clients.

Our September seminar is shaping up. We will be holding it in conjunction with MNSEA on the west side of Wisconsin, most likely Eau Claire in September. Be on the lookout for more information soon. Don't forget about our federal and Wisconsin update seminar on January 11, 2019 in Fond du Lac with David & Mary Mellem. Dave and Mary are enrolled agents from the Green Bay area. It is always a great seminar!

Those that attended our Day at the Capitol last fall had a great time and we hope to do that again this year. We will keep you posted on the progress. If you are interested in helping plan the event, please contact me.

We are always looking for volunteers, so if you are interested in being on a committee or the board, please contact me at evenstadtax@gmail.com.

WSEA Website Reminder: The login for our member's area of the WSEA website, www.wienrolledagents.org is WisEA14.

Mark Your Calendar

September, 2018 – Joint seminar with MNSEA. Watch for details.

Jan 11, 2019 – Join us for the WSEA Federal and Wisconsin Tax Update Seminar in Fond du Lac with David and Mary Mellem**.**

NAEA Membership Campaign – Request for State Affiliate Support

Last winter, NAEA planned to pursue new members. The Membership Committee supported the implementation of a campaign to kick-start these efforts. NAEA Bylaws require all EAs who join NAEA to be members of a state affiliate. This rule requires that NAEA work with state affiliates when conducting national membership campaigns. Following are the details.

Launch Date: Late April/early May.

Target Market: New EAs (from March 2018 EA list) – approximately 3,000 EAs.

Incentive Offered: Join NAEA for a 6-month trial for $10. At the conclusion of the 6-month trial, the members are eligible to receive $100 discount off NAEA membership (the Special Enrollment Exam offer). They would pay full price for the state affiliate membership at that time.

Tactics by NAEA: Custom and targeted emails, landing page, multiple mailings, giveaways, webinars, and videos.

NAEA State Support Request: NAEA requested the support of the state affiliates to ensure the success of this membership campaign by offering a free 6-month membership to align with NAEA's trial membership period. Then, at the time of membership renewal, the member would pay full price for state dues. [The WSEA Board did approve the 6-month trial membership for this campaign.]

Best practices in association management tell us that when someone joins an association for a free or a nominal cost, you can expect 50% of them to remain members at renewal and pay. The NAEA Membership Committee has validated that calculation for NAEA this year, confirming that 50% of the members that joined NAEA for free in 2016, during our seminar membership promotion, renewed for full price in 2017. (That promo offer was to pay the nonmember rate to attend the National Conference or NTPI and join NAEA for free for one year.) If these data hold true for this promotion, NAEA expects to grow its membership over the next few years. NAEA plans to implement this membership promotion as the IRS releases new EA lists every six months.

NAEA has developed a code to track all who join through these campaigns. NAEA will provide updated data for each state in the weekly membership reports that it mails directly to state contacts. With tax reform official, the timing is right for NAEA to make a strong push to get as many enrolled agents as possible to continually join this organization and take advantage of the many benefits that will help their practice flourish.

This is a great opportunity to recruit new members to our organization.

Welcome New WSEA Members

Welcome to the following new members who recently joined WSEA:

Ghassan Jaber, EA
5022 S 27th Street
Milwaukee, WI 53221
414-353-0100

Lindsay Sorenson, EA
PO Box 207
Menasha WI 54952
920-594-2635

The following new members are also new EAs who joined WSEA through the NAEA New EA Membership Promotion. Welcome and congratulations on your achievement!

Michael Conard, EA
1255 Scheuring Road Suite A
De Pere, WI 54115
920-632-7072

Steven Carriveau, EA
1439 Cormier Road
Green Bay, WI 54313
No phone number listed

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 our seminars this coming September, January and May.

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. We also do not earn continuing education credits.

Subjects included 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.

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

A Primer on Lottery Winnings

By David J. Fayram, EA

[*Information for this article was obtained from Sheldon I. Banoff and Richard M. Lipton, Shop Talk; Lottery Winner Wars: What Are the Tax Consequences?, 125 Journal of Taxation, (September 2016) 139.*]

In 2012, a group of bakery workers in Illinois won a jackpot of $118 million from the Illinois lottery. An exchange of lawsuits erupted when people in the group could not agree as to who were members of the group. The fight involved 23 people and six law firms. It lasted two years. We will be focus here on the tax aspects of this situation and not the legal problems, but sometimes the two overlap.

INCOME

Lottery winnings are ordinary income under IRC §§ 61 and 74(a). They are further classified as gambling winnings, TCM 1987-249, but are not classified as annuities even if received over a term of years, Cf. Ltr. Rul. 200141020. None of the winners was a professional gambler, so the winnings would not be subject to SE tax, Medicare tax, or Obamacare 0.9% tax. The winnings would not support retirement plan contributions.

The amount of income depends on how the payments are to be made. The bakers wanted a lump sum payment, so the Lottery reduced the amount to $85,840,000.

The timing of the income is sticky and raises a number of issues. The Illinois Lottery Rules delay payment until all disputes as to who should receive them are resolved. No payments were made until 2014. Although not a problem here, cash basis taxpayers report income when it is actually or constructively received. This would theoretically cause problems when winners have constructive receipt of the winnings, but elect to receive annual payments. Section 451 contains a list of exceptions to the constructive receipt rules and Section 451(h) applies to “Qualified Prizes” (such as lottery winnings). Taxation is delayed until actual receipt for lottery winnings that are not paid for past or future services and are paid over a period of at least ten years.

Another concept which might apply to lottery winners is the “economic benefit doctrine.” The idea is that when assets are unconditionally and irrevocably paid into a fund or trust to be used for a taxpayer’s sole benefit, they are constructively received by the taxpayer. The doctrine is not a statutory construction, but a common-law rule. Lotteries help winners spread out the income by placing the finds in a trust fund that is not allocated to any specific prizewinners.

A related idea that might be raised on audit is the cash equivalency doctrine. This one has a vague definition. Under it, income is recognized when the taxpayer receives property that is the “equivalent of cash,” such as a winning lottery ticket. This one has been a loser for the IRS in TAM 9808002 and Ltr. Rul. 9639016.

There is another interesting concept regarding the timing of income that did not apply to the bakers, but might apply to other winners. Suppose the Lottery actually pays the winner in year one and the taxpayer includes the income on his or her return. The winner holds the money under a “claim of right” and this is the name of the doctrine. Then, in year ten, a court determines that the payment was mistaken and orders the taxpayer to return the money. Section 1341, “Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right,” describes how to do the return in year 10. This section will be crucial because the statute of limitations on amended returns has run and, even if it had not, the taxpayer might not be able to use miscellaneous itemized deductions after the recent changes in tax law. The return for year 10 will be a real moneymaker for EAs because the tax return for year one must be redone and then used to compute the tax in year 10. There are no forms for the computations; you must start with the statute and

work through it. I found an example with a computation in IRS Publication 525 (2017) on pages 33 and 34 under "Repayments."

Finally, what will be the tax consequences if the state government does not adequately fund the lottery trust and it can't make the payments to winners? This actually happened in Illinois in 2015. Winners sued the State of Illinois and they eventually were paid, but the finances of the State of Illinois are still tenuous.

DEDUCTIONS

For those who are not professional gamblers, any deductions for gambling losses will appear on Schedule A as miscellaneous itemized deductions not subject to the 2% threshold. The *Tax Cuts and Jobs Act* (P.L. 115-97) eliminated most miscellaneous itemized deductions after 2017, but not the deduction for gambling losses. The *Act* included a small change effective for 2018 that made clear that the limit on the amount of the deduction (i.e., the amount of gambling winnings) applied to both the cost of the bets and other costs associated with the gambling.

There are some other interesting points about this deduction. The combined losses of both spouses on a joint return are allowed to the extent of their combined winnings, Reg. § 1.165-10. Losses need not be incurred in the same type of gambling to offset winnings. For example, lottery winnings can offset casino losses, *Herman Drews v. Commissioner*, CCH Dec. ¶21,658, 25 TC 1354. Internet gambling activities do not qualify for the deduction. As far as I could determine, the expenses must be incurred in the same year the winnings are recognized on the return.

Now let's look at the bakers again. Their winnings were reported in 2014. This would encourage new gambling losses in 2014 by those who otherwise would itemize deductions. People who elected to spread the income over several years, and who itemized deductions, would have potential deductions every year for new gambling losses.

What about deductions under IRC § 212 for tax and legal advice? This was a legitimate question before 2018, but the *Tax Cuts and Jobs Act* eliminated these deductions.

PARTNERSHIPS

Once one has won a large prize, then trying to give part of it to others can cause gift tax problems. A better argument might be that the original ticket was purchased by partners who are now sharing the winnings. There is an interesting case about this in *Estate of Winkler*, TCM 1997-4 where the Tax Court held that the routine pooling of money to purchase a family of seven's lottery tickets was the regular and consistent conduct of an enterprise that rose to the level of a partnership. Moreover, the court found that capital was a material income-producing factor of the enterprise and that each family member owned a capital interest, thereby meeting the requirements of § 704(e). The court noted that each member contributed capital in the form of dollar bills. (One of the tickets purchased by the family had won the same lottery that the bakers won — the Illinois lottery.) The court concluded, on the facts before it, that Mrs. Winkler had purchased the winning ticket on behalf of the pre-existing family partnership and did not make gifts to her children based on the value of the ticket.

Here is a roadmap of what to do, as provided by this case. *After* Mrs. Winkler determined that she had the winning ticket, she did the following:

1. She called her children to come to her home.

2. They all met as a family with an accountant and then an attorney to determine what to do with the winning ticket.
3. They decided together the percentages each family member should receive.

The court noted that each member of the family was treated as a partner at all times, including attending the meetings with the accountant and the attorney and having a say in formulating the agreement. I guess this is a word to the wise.

Back to the bakers, what if one of the bakers transferred his or her interest in the winning ticket to a family partnership after the ticket won in 2012 and before the case was settled in 2014? Unless the facts are the same as those described above, the baker has made a gift. The problem here is valuing the gift. If the baker turns out to not be a member of the group, then the value is zero. If he or she were determined to be a member, then the value would depend on the amount to be received. The information necessary to make the computation would not be available at the time of the gift and the value must be determined without the information. There have been a number of cases where this happened. See *Dickerson*, TCM 2012-60 for example.

I hope this information will be of use to you when the next million-dollar winner walks into your office and wants tax advice.

Penalty Approval Under IRC §6751

By David J. Fayram, EA

6751(b)(1) IN GENERAL.—
No penalty under this title shall be assessed unless the initial determination of such assessment is personally approved (in writing) by the immediate supervisor of the individual making such determination or such higher level official as the Secretary may designate.

6751(b)(2) EXCEPTIONS.—Paragraph (1) shall not apply to—
(A) any addition to tax under Section 6651, 6654, or 6655; or
(B) any other penalty automatically calculated through electronic means.

Simple enough. As to the exceptions, §6651 includes the penalties for failure to file a return or to pay the tax, §6654 is the penalty for failure to pay estimated income tax by individuals and §6665 is the penalty for failure to pay estimated income tax by corporations. Congress intended the catchall exception about penalties "automatically computed through electronic means" to eliminate penalties that do not require discretion on the part of the IRS official who is assessing the penalty.

The most common penalties that *are* covered include the 20% accuracy related penalties imposed by §6662. These include the following:

1. Negligence or disregard of rules or regulations.
2. Any substantial understatement of income tax.
3. Any substantial valuation misstatement under chapter 1.
4. Any substantial overstatement of pension liabilities.
5. Any substantial estate or gift tax valuation understatement.
6. Any disallowance of claimed tax benefits by reason of a transaction lacking economic substance.
7. Any undisclosed foreign financial asset understatement.
8. Any inconsistent estate basis.

I listed all these detailed provisions so that you will have a way to determine if your client's penalty is covered by §6751. If it is, then you will be thrust into the middle of a boiling controversy that I will describe below.

I first became aware of the problem in early 2017, while representing a client before the IRS regarding his Schedule C business. I thought it likely that the IRS would propose substantial penalties against my client (there being no books or records and large cash payments to independent contractors), so I started reading about penalty assessments in the Internal Revenue Manual. I came across paragraph 20.1.1.2.3, Managerial Approval for Penalty Assessments (11-25-2011). The Manual seemed to be going along with the requirements. For instance, here is paragraph 6 of the write-up:

> 6. The managerial review and approval must be documented in writing and retained in the case file. The manager must indicate the decision reached, sign, and date the case history document.

I thought that I would like a copy of this document in the event we could not come to agreement with the revenue agent about penalties. Obtaining the "review and approval" document from the revenue agent would eliminate a FOIA requests, saving time and money. I was happy to read the next paragraph, which states:

> 7. IRC 6751(b) does not require the IRS to provide a taxpayer with a copy of the manager's written approval of penalties assessed against the taxpayer. However, the IRS may wish to provide the taxpayer with a courtesy copy of the document showing that a manager approved the penalties.

So far so good. I mentioned to both the revenue agent and the manager that I would like a copy of the approval, if it would be convenient for them. Both were incredulous. I have the impression that they did now know about the approval requirement and that the revenue agent was not asking for and the supervisor was not doing the approvals. In any case, I was not going to get a copy from them.

I thought about this and realized that I might have committed a blunder by asking for the form. If, despite the IRM paragraphs, the IRS was not doing the approvals, then the FOIA request would not produce the documents and I would have an argument that the penalties should be abated. The argument would become available in a Collection Due Process hearing or in Tax Court.

By the end of 2017, tax lawyers must have noticed the same problem because the cases started showing up. The most important one is *Jason Chai v. Commissioner*, Second Circuit, 2017-1 USTC ¶ 50,180 (March 20, 2017), where the Tax Court had tried to let the IRS off the hook for not doing the approval. The Second Circuit slapped the Tax Court down forcefully, "Since the IRS failed to show that it complied with the written-approval requirements, the assessment of the penalty was improper." After this, the Tax Court fell into line with *Lawrence G. Graev and Lorna Graev v. Commissioner*, U. S. Tax Court, 2017-2 USTC ¶ 61,095 (December 20, 2017).

The issue here is not complicated, but its consequences can be enormous. The most recent example, and the most fun, is *Joseph C. Becker and Mercy Grace Castro v. Commissioner*, TC Memo 2018-69, CCH Dec. 61,179(M) (May 21, 2018). The reason this one is fun is that it was written by Judge Mark V. Holmes.

In the United States, each judge has his or her own small business. The "product" of this business is the decisions. Each judge has the power to control and to write these in any manner that they deem appropriate. Judges regard these decisions as an expression of their personality. They must sign the decisions and they are personally responsible for them. Americans hope that judges will exercise this considerable authority to protect the liberty of Americans.

Holmes has a reputation for lively decisions. A recent *Wall Street Journal* article says that he "…is a federal judge known for the clear, colloquial writing style he brings to arcane ruling on the U. S. Tax Court." Many are awaiting his decision, after about five years of litigation, in a case regarding Michael Jackson's estate tax return. Fans of Holmes think this could be his magnum opus.

Here is how Holmes starts Becker:

> From 2007 through 2010 Mr. Joseph Becker owned at least ten entities in the United States and another four in the Philippines. A great portion of his income came from tax-return preparation; but he himself took a creative approach to his tax-return filing obligations for both himself and these entities, and now the Commissioner thinks he owes almost $3.5 million in deficiencies and penalties—including penalties for fraud. Mr. Becker, however, claims he wasn't up to any mischief and tried to create returns that reflected only the truth—or at least his version of the truth.

Becker had extensive training in tax and accounting. From the decision;

> He received a bachelor's degree in accounting from the University of North Florida, and a master's in business administration in taxation from the University of Texas at Dallas. In 1989, he became a licensed CPA in Texas and worked for a series of accounting firms before he started his own tax-preparation business in 1993. But he soon did things that darkened his reputation. The Texas State Board of Public Accountancy suspended his license in 1996 and then revoked it entirely in January 2000. Mr. Becker nevertheless continued to do accounting work, but a state court enjoined him from the unlawful practice of public accounting in November 2002.

Next, we have the part about the EA exam:

> Two years later Mr. Becker passed all four parts of the Special Enrollment Examination. [Footnote: An enrolled agent is a regular person (i.e., neither a lawyer nor a CPA) who—by passing the Special Enrollment Examination—is allowed to represent taxpayers before the Internal Revenue Service.] The Commissioner was unable to admit him, however, because Texas had revoked his CPA license [Thank goodness!]. Mr. Becker then got a license to sell insurance products in Texas. He maintained that license during all the years at issue [My heavens!].

It is nice to know that EAs are "regular persons."

There follow descriptions of three sales by Becker of his various tax and insurance businesses.

> Although Becker's Insurance and Becker's Tax Service were the main operating businesses that Mr. Becker used, he also owned a series of somewhat similarly named businesses to which he added after he decided to leave the country. Each was, in many ways, a continuation of another—and we find they were meant to confuse anyone who was looking.

Holmes then painstakingly describes every one of the entities formed by Becker. He starts with the letter "A" and ends with the letter "O. Topline Telecare". Topline was one of those irritating "call centers" who call you every night around dinnertime and try to sell you something. That was not the end of the complexity. When things got too hot in the United States, Becker and his wife moved to the Philippines where they formed at least four more entities and defrauded new people in a complex series of transactions.

As to return filing, Holmes has a spreadsheet showing 10 domestic entities over four years, for a total of 40 tax returns. Becker did not file most of them. For the ones that had been filed, Becker said he entered enough expenses to offset income that had been reported on 1099s.

Becker's personal returns were complete fantasies. Here is what Holmes says about 2008, for example.

> His 2008 return is also puzzling. He said he prepared it himself, yet the return reports another name as the preparer. His method of preparing this return was similar to what he had done for 2007 — guessing. He guessed that he had $180,000 in gross receipts on his Schedule C, *Profit or Loss from Business*, for insurance sales, and just "put an amount [he] knew would cover whatever the 1099s were." He reported that he had $180,000 in expenses which zeroed out that Schedule C. One of his 2008 deductions was for money he claimed he borrowed from a lender and gave to Becker's Tax Service, but Mr. Becker's bank statements do not support this tale. He claimed during trial that he lent money that year, but it too wasn't reported. Neither did he report any of his interests or income or deductions from the Philippines — not his bank accounts, not his partnerships, and not his corporations. He claimed during trial this was just a mistake and that he meant to amend his return. We do not find this claim even a little bit credible.

And so it goes for page after page. Individuals who sued Becker because of his business dealings accused him of "moral turpitude" among many other things. Becker was "guilty as hell" and should have been happy that the IRS was not trying to put him in jail.

Holmes agreed with the IRS on the amount of tax, but had a problem with the penalties. The very last paragraphs of the decision are headed, "§6751." Here are some quotes with the citations omitted:

> All of this would normally lead to a holding that sustains the Commissioner's civil fraud penalty determinations for the 2007 through 2010 tax years. But we held … that compliance with §6751(b)(1) – which requires written supervisory approval of an initial penalty determination — is part of the Commissioner's burden of production on penalties under §7491(c). The Commissioner never even mentioned §6751 before or at trial even though Mr. Becker and Ms. Castro put the penalties at issue in their pleadings and hotly contested them on their merits. Today we denied the Commissioner's motion to reopen the record.
>
> … But Mr. Becker and Ms. Castro didn't mention §6751 either. Might this mean that the Commissioner could still win on the penalty because it was not placed in issue?
>
> [There follows an analysis which concluded that the answer to this question is, "No."]
>
> Thus, even though Mr. Becker's fraud is evident, we hold that he and Ms. Castro are not liable for civil fraud penalties or accuracy-related penalties in these cases.

The IRS is in big trouble with regard to penalty approvals. ***The situation has blossomed to the point where the failure by an EA to raise the issue when appropriate might cause serious damages to clients and problems for the EAs who miss it.***

The IRS must be trying frantically to fix the problem internally. The most recent attempt is Chief Counsel Notice CC-2018-006 (June 14, 2018). The notice directs IRS attorneys to concede the penalties if there is no evidence sufficient to meet the burden of production. It goes on with the somewhat cryptic statement, "If there is doubt as to whether the evidence is sufficient to show compliance with §6751(b)(1), coordinate with Branch 1 or 2 of Procedure and Administration."

The notice is seven pages long and evaluates all the situations where authorizations might be required. There is a Section on CDP hearings where it says, "Compliance with §6751(b) must be evaluated in all CDP cases, regardless of whether liability is at issue under §6330(c)(2)(B). Where liability is not at issue, compliance with §6751(b) must by verified by Appeals as part of its general responsibility to ensure compliance with required administrative procedures under §6330(c)(1)."

There is also a Section on penalties that are automatically calculated through electronic means as described at IRC §6751(b)(2)(B). This is complicated and it might come up in EA practice. Here is the whole paragraph from the notice:

> Penalties appearing in a statutory notice of deficiency as a result of programs, such as the Automated Underreporter (AUR) and Combined Annual Wage Reporting Automated programs, will fall within the exception for penalties automatically calculated through electronic means if no one submits any response to the notice, such as a CP2000, proposing a penalty. However, if the taxpayer submits a response, written or otherwise, that challenges a proposed penalty, or the amount of tax to which a proposed penalty is attributable, then the immediate supervisor of the service employee considering the response should provide written supervisory approval prior to the issuance of any statutory notice of deficiency that includes the penalty. A penalty is no longer automated once a Service employee makes an independent determination to pursue a penalty or to pursue adjustments to tax to which a penalty is attributable.

Obviously, it is important to respond in a timely manner to CP200 notices. I think the IRS will have trouble keeping track of this fine distinction.

When I originally read about the signature requirement, I naively thought that it required a thought process on the part of the supervisor. Congress must have intended the signature to represent this process and that the thoughts should be documented along with the signature. Without the thoughts, the section would not accomplish its purpose of protecting taxpayers against thoughtless penalties. The IRM paragraph mentioned above supports this interpretation. Unfortunately, the IRS has argued otherwise. It interprets the statutory language as meaning that *only* a signature is required. That signature could be entered by a clerk or a computer. The Chief Council Notice has no comment on this.

That is how things are today. Have fun!

Business Opportunity

From the desk of Jolynn McIntosh, Executive Director, Wisconsin Association of Accountants: "It is with deep sadness that I share of news of Ron Stodola's passing. Ron passed away on Wednesday, July 4th. His funeral will be on July 31st. Ron [who was an EA] has two offices. One in Denmark and one in Luxemburg. The WAA is supporting his offices until they can be sold. If you have an interest in acquiring his offices, please contact me [at 608.325.5250]."

WSEA Board of Directors

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Tom Van de Loo, EA (Director) Van de Loo & Associates PO Box 200 Forest Junction, WI 54123-0200 920.989.2238 vandelootax@tds.net	

WSEA Committees

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

Audit – Open	**Nominations** – Open
By-Laws – Crystal Wheeler	**Professional Responsibility**– Jim Wheeler
Education – Michelle Gross, Marti Myers-Garver, Crystal Wheeler	**Publications** – Dave Fayram
Finance/Budgeting – Trish Evenstad, Julie Molek	**Public Relations** – Robert Foley, Marti Myers-Garver
Government Relations – Robert Foley (State level), Trish Evenstad	**Website** – Marti Myers-Garver
Membership – Michelle Gross, Connie Thomas, Tom Van de Loo	**Facebook** – 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.

>> 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

>>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.