January Topic: “The Paperless Office”
Speaker: James Blaylock, CPA

Going paperless is not just a new idea, but a necessity if tax firms are going to control costs and remain competitive. A paperless office will save you time, space, and money. Have you been thinking about this but not yet implemented it? Whether due to fear, inertia, lack of understanding governmental rules or technical knowledge, many of your questions will be answered. What better time to deal with this important issue than the beginning of a new tax season?

You will learn how to implement paperless storage and retrieval of documents, which will comply with IRS requirements and be more secure than paper files. You will see (if time permits) a step-by-step demonstration of paperless tax preparation techniques by a tax professional. It is easier than you think!

Our speaker will be James Blaylock, CPA, who is the CEO of E-file Cabinet, one of the top purveyors of paperless office management systems. Some of our members saw this presentation at the Super Seminar in 2006, and remarked that even though James has a product to sell, there was almost no sales pitch whatsoever in the presentation and it was excellent CPE. We also have members who are very satisfied users of the product. We are planning for a table for James to answer questions prior to the dinner for those who may in fact be interested in learning more about how to implement his product. Several members use it and are satisfied.

by Phil Fiegler EA, CPA, Program Co-Chair

PRESIDENT'S MESSAGE
by Bonnie Buhnerkempe EA, CFP®, CSA

Happy New Year! I hope your preparation is going well to get ready for tax season. This month’s dinner meeting is about preparing for tax season with e-file cabinet. Before the dinner meeting on January 10th there is a mini-seminar covering two topics to get ready for tax season: Cost Segregation and Escrow statements.

You will also notice we are working on the chapter office duties to enable more people to be involved.

New this month we now have on-line dinner reservation system that will give you an instant email confirmation. See the instructions on how to register for dinner and get your confirmation.

See you at some of the upcoming events.

INFO FOR CLIENT NEWSLETTERS
For those of you who don’t prepare your own newsletters to your clients or even if you do, the December issue of the California Enrolled Agent has a client newsletter which is filled with useful information and reminders. Take a look – there is probably something you can use. It can be used in its entirety also.
CRITICALLY IMPORTANT - NEW DINNER REGISTRATION PROCESS STARTS NOW!
by Bonnie Buhnerkempe EA, CFP®, CSA

Yes, you no longer have to wait for someone to answer the phone or call you back. You can register for the dinner meeting on-line by going here:

https://www.123signup.com/calendar?Org=ebaea

For now, PLEASE bookmark this URL. We will be working to set up a link directly from our website so when you get the bulletin you can register at the same time. You can even register for the January through June dinner meetings now instead of doing it during tax season. If you are like me I try to get everything off my schedule during tax season except for actually seeing clients and preparing taxes. The first time you go to register you will need to put your name, address, phone, and email address into the system. In the future you will only have to put in your name then proceed with what event you want to register for. When you register you will get an email back confirming your registration.

Addendum from Duncan:

I expect there will be a number of comments regarding this change, so I’d like to spare myself untold hours of explanation by addressing the major issues up front. There are two main reasons for this change.

The first reason is that, in response to the announcement of my resignation and the repeated calls for a new Chapter Office provider, no one stepped forward to fill the existing position. Consequently, we no longer have a labor force to handle registrations, so we had to find a way to automate the function.

The second reason is that too many members have been abusing the reservation policy. Our dinner fee barely covers our costs, so not only do no-shows and at-the-doors mess up the room seating and food supply, we still have to pay for the number of dinners reserved. At the last two dinner meetings, nearly 20% of those who had reservations failed to show, at an annualized cost to the Chapter of about $3,000. From now on, the only way to reserve your spot is to pay in advance through the website or to buy the annual subscription plan. THE OLD STANDING RESERVATION LIST IS NO LONGER IN EFFECT. IT IS DEFUNCT IN ALL RESPECTS.

Procedural notes: From now on, all registration (dinners, miniseminars after Jan 10th, TaxTalk, etc) will be handled through this website. As Bonnie mentioned, you will need to register once, then just sign in on future visits. You can register (and pay) for as many events as you wish, and you will get email confirmations for every event. There will be no question of postmark date, or phone messages not received, etc.

Those who bought the annual dinner subscription do not need to do anything for dinner meetings. We have already registered you for the remainder of your subscription. You will still need to sign up for other Chapter events as they are announced.

The official cancellation and other policies will be finalized after we get a bit of experience with the system. For now, if you cancel before the deadline we’ll either credit your payment towards a future event or cut you a refund check. If you cancel after the deadline, you can either consider your registration a contribution to the Association or you can find someone to go in your place and notify us accordingly.

FOR JANUARY ONLY, I will be available at (800) 617-1040 for limited assistance in getting you registered on the system. PLEASE do not call me unless you have already made every effort to follow the simple instructions and you are well and truly stumped. It may only take 5-10 minutes for me to set one person up on the system, but when you consider in the interruption factor and multiply that by the size of our membership, walking everyone through this would unnecessarily burn a few days of unpaid time on my end.

NEW SMALL GROUP IN CASTRO VALLEY
by Dagmar Bedard, EA

We meet every 3rd Tuesday at 8:00am at Carrow's Restaurant 2723 Castro Valley Blvd at Lake Chabot Rd, Castro Valley. Dagmar Bedard EA (510) 537-3883

EBAEA AMBASSADORS

In an effort to promote networking and member retention, the East Bay chapter is launching an exciting opportunity. We are looking for Ambassadors to “work” the monthly dinner meetings. The role of the Ambassador is pretty simple: 1) When a new member comes to their first few meetings and is trying to get to know people, be willing to introduce them around, invite them to sit at your table, and include them in conversations. Have you considered yet a way to be involved? Is this something you can do? Well, can you answer warmly when a stranger comes to ask you a question? Can you introduce people? If you said yes, you could be an Ambassador! And best of all, this does not require a once-a-month-for-a-whole-year commitment. Can you do this for at least 3 meetings a year? This will also be a great way for YOU to meet some of the new members that come in and be instrumental in making them see the benefit of coming back.

If this Ambassador Program sounds like something you can help us with, please contact Judi Gilmer, EA at 925-373-1468, or call the Chapter Office at (800) 617-1040. No one should ever leave a dinner meeting feeling like an outsider. The East Bay Chapter is about Education and Networking, and the first contact for that is at our dinner meetings. You CAN make a difference in another EA’s career!
SAVE THE DATES
In 2007 CSEA’s Super Seminar will have 1 session in Reno and 2 sessions in Las Vegas. The dates are 5/31 to 6/2 in Reno, and 6/11 to 6/13 or 6/14 to 6/16 in Las Vegas. The catalogs were mailed in December but you can check out the speakers and the topics and hotel info and even register at the early-bird discount rate right now at http://www.csea.org/superseminar.

REAL ESTATE MINISEMINAR JANUARY 10
Learn how to PROFITABLY help your clients with these issues during the upcoming tax season!
Crowne Plaza Hotel, Pleasanton 8:30AM-12:20PM
4 hours CPE: $90 CSEA members; $105 everyone else

***TWO topics for the price of one***

COST SEGREGATION
presented by Margaret Moore, President, Capital Review Group
Cost segregation is an accepted tool to substantially reduce income taxes by increasing depreciation allowances. "The crux of cost segregation is determining whether an asset is I.R.C. Sec 1245 property (shorter cost recovery period property, 5 or 7 years) or Sec 1250 property (longer cost recovery period property, 39, 31.5 or 15 years)." Dept of the Treasury, IRS, December 16, 2004 Memorandum.

DEBUGGING ESCROW STATEMENTS
presented by Phil Fiegler, EA
Phil will cover a residence and a business property from both the buyers and seller's perspective. We will examine the escrow statements, where items belong on the tax return, how to compute basis, which items belong in basis and which are expenses of sale.

The registration form is included with this Bulletin. However, if you attended the Friday session of Tax Talk (Real Property Issues), a special registration form was mailed to you by December 4th. Please use that form.

For info contact Diane Jaworski-Faulhaber, CFP, EA at phone: 510-538-0948 or email: synergyfl@pacbell.net

LOOKED AT THE NAEA WEBBOARD LATELY?
by Duncan Sandiland, EA etc
I recently needed some help on a divorce-related conflict of interest letter, so I went to the NAEA Webboard at www.naea.org. I found the info I needed, then I started poking around a bit. Here’s an interesting tidbit I found. We all do something like this, but Donald Rihn, EA, seems to do it better than most. Make sure you read the last line…

“While I try to get an engagement letter from all clients, my filing instructions and cover letter to the finished tax return has the following statement:

"I have prepared this return from information that you have furnished and have not verified any amount. Under the Internal Revenue Code, taxpayers are required to maintain records supporting this return. You are responsible for maintaining all necessary records and for the accuracy and completeness of the information submitted to me in connection with the preparation of this return. This includes travel and entertainment records as well as vehicle expenses and proof of business use if applicable. It is my understanding that all income for 2005 has been reported and that all information that you have furnished is accurate."

If a particular client has consistently shown a loss on a Schedule F, C, or E, I advise him, in this same cover letter, of the possibility of an audit. During a recent audit on a consistently large Schedule C loss over several years, the IRS auditor commented "... covered yourself, didn't you!"

HELPFUL HINT RE EA NUMBER
Have you ever gone to a continuing education event and found that you couldn't complete your CPE form because you couldn't remember your EA number? Try this: enter your EA number as a phone number and the name as "EA" in your cell phone. (Now you just have to remember to have your cell phone with you!)

OFFICE SPACE TO LEASE
Office to sublet: Sunny, private 130 sq.ft. air-conditioned office on second floor in prime Rockridge, Oakland location. Share 415 sq.ft. common space with two other tax professionals. Includes access to copier, fax machine and tax library. Walk to BART. Easy freeway access. Available November 1, 2006. $775 includes all utilities. 510-655-9893. Sheila Khalov, EA

HELP WANTED
Lodestar Private Asset Management LLC, an independent RIA in Alamo, is seeking an E.A. with an established client base to join our growing wealth management office and provide tax services to our clients. Excellent opportunity for referrals from in-house fee-only CFPs, Investment Advisors, and Estate Planning Attorney. Please contact Scott Miller (925) 838-1234 for more information.

NEW EA LOOKING TO HELP YOU
Yvette Koehler, EA (new member) is willing to do your simple easy returns and take them off your hands. Call (925) 735-2407 or email to ykoehler@sbcglobal.net. I thank you very much, Yvette.
OFFICES FOR LEASE
Three individual offices in a shared elegant 1920 office suite that overlooks Lake Merritt. The unit is shared with a Tax and Financial Planning practice and may be an ideal situation for a person just beginning their own tax practice. Options of larger or smaller offices, with/ or without lake view. Each office has its own charming character, all are light and airy. This suite has a front and rear entrance and shares a waiting room, large kitchen and bathroom. The building is secure, with ample parking in area. There is easy access to the 580 Freeway; 1.5 miles to Oakland City Center, and easy access to public transportation. Wired for DSL and phones. Lease negotiable. Please call 510-444-0500.

HELP WANTED
Tax Preparer needed full time during tax season and part time the balance of the year. Quick Books, 10 key by touch, payroll tax reporting and phone skills all very helpful. Salary based on experience. Office in Danville. Fax resume and salary requirements to 925-855-0844.

TAX PROFESSIONAL WANTED
Fremont Business Services Firm seeking year-round degreed tax professional to join our firm. We are looking for a team player with over five years experience preparing individual, corporate, LLC and partnership tax returns. Experience in preparing fiduciary and nonprofit returns is helpful. Candidate must be experienced in QuickBooks and the use of tax software. Enrolled Agent or CPA preferred. E-mail resume to yvonnetbc@aol.com or Fax to 510-657-9503.

OFFICE STAFF WANTED
Full-service tax and financial services firm has an opening for one talented office administrator/junior professional person needed full time during tax season and part time the balance of the year. General office skills preferred, especially good phone skills, and some degree of experience in QuickBooks/basic accounting, basic tax preparation and computer/internet skills will be helpful but not required. The most important requirements are an outgoing attitude and a hunger to learn, as this is a fantastic opportunity to absorb a wide array of knowledge in many different fields. Salary based on qualifications, benefits also offered. Office located in Walnut Creek area. Fax qualifications to 925-691-1041.

TAX PREPARE PART TIME
A growing Tax and Financial Planning Firm is seeking a tax preparer part time from mid-January though April 15. The candidate should have at least 2 years tax prep experience. A working knowledge of Lacerte is a plus. Additionally, bookkeeping skills and knowledge of Quickbooks would ensure continued part-time work throughout the year. Compensation is negotiable and commensurate with experience. Please email your resume to earthfreed@gmail.com or fax to 510-444-5166.

CALENDAR OF EVENTS
Mark your calendars

January 2007
17 EBAAEA Dinner Meeting
   Paperless Office: Jim Blaylock
   Crowne Plaza Hotel, Pleasanton

February 2007
21 EBAAEA Dinner Meeting
   FBT Panel: Steve Sims and Karen Brosi
   Crowne Plaza Hotel, Pleasanton

March 2007
21 EBAAEA Dinner Meeting
   IRS Panel: Joe Calderaro
   Crowne Plaza Hotel, Pleasanton

Small Group Tax Meetings

Antioch/Brentwood
   Every Fri 8:00am
   Brentwood Cafe, 8500 Brentwood Blvd, Brentwood
   Ken Seamann EA
   (925) 634-8297

Oakland/Berkeley
   3rd Fri, 10:30am
   Park Avenue Grill, 4184 Piedmont Ave at Linda, Oakland
   Philip Fiegler EA
   (510) 530-1174

Danville Area
   4th Tues, 9:30am
   Pascals French Oven, 155 Railroad Ave, Danville
   Michael Power EA
   (510) 366-8836

San Ramon
   2nd Fri, 7:30am
   Contact Bonnie for location
   Bonnie Buhnerkempe EA
   (925) 855-0829

Livermore Area
   1st & 3rd Wed, 7:30am
   Beebe’s Sports Bar&Grill, 915 Club House Dr, Livermore
   Richard Goudreau EA
   (925) 606-6672

Castro Valley
   3rd Tues, 8:00am
   Carrow's, 2723 Castro Valley Blvd@Lake Chabot, CV
   Dagmar Bedard EA
   (510) 537-3883

South Alameda County
   1st Wed, 9:30am
   Dino’s, 1 block W of I-880 on Industrial Blvd, Hayward
   Sal Romo EA or Walt Thomas EA
   (510) 487-1691
LOOKING FOR NEW BUSINESS CLIENTS?

Check out the IRS/EDD Training session flyer attached. IRS and EDD are looking for EAs to help teach their new small business/self-employed tax seminars. This could be a great opportunity to present yourself as the best resource to steer these prospects through the minefield of tax reporting. You’ll have to go through a bit of IRS/EDD training first, but that could be a great refresher course, plus it’ll likely give you some new insights into how the IRS and EDD handle employment issues. But you need decide in a hurry, as the training is in early January.

CSEA/IRS TAX PRACTITIONER SEMINAR

Friday, January 19, 2007, 8:30 am - 4:00 pm
(7:30 am - Registration and Continental Breakfast)
Four Points by Sheraton Hotel (925) 460-8800
5115 Hopyard Road, Pleasanton, CA 94588

IRS Stakeholder Liaison has been talking with Practitioners and other Tax Professionals, and we are hearing one thing loud and clear - provide information that is practical to your practice - let you know how it affects you and your clients. The topics and speakers selected for this seminar are set to produce and fulfill this need, and all sessions will include plenty of time for Q&A.

7 hours of CPE credit will be offered to Enrolled Agents, CPAs, and CTEC Registered Preparers, covering the hot topics shown in the attached Agenda that also provides Highlights of the Day's Events.

(see attached flyer for registration information)

2006 - 2007 Board of Directors and Committee Chairs

Web Page http://www.eastbayea.org

President: Bonnie Buhnerkempe EA, etc 925-855-0829
1st VP: Thomas Johnston EA 925-828-4500
2nd VP: Walter Nygaard EA, etc 510-547-0440
Treasurer: Clare Flores EA 510-785-8356
Secretary: Peggy Hall EA 925-388-1040
Past President:
Duncan Sandiland EA, etc 925-691-1040
2 Year Directors:
Philip Fiegler EA 510-530-1174
Barbara Sparks EA 925-634-8630
Norman Madge EA 408-398-5737
Charleen Daefield EA, etc 925-872-4075
1 Year Directors:
Janet Bridges EA 510-538-0401
Judi Gilmer EA 925-373-1468
Joanne Harteau EA 510-683-4688
Eleanor Power EA 510-525-9987
Dagmar Bedard EA 510-537-3883

Communication Committee, (2nd VP)
Chair: Walter Nygaard EA 510-547-0440
Membership: Barbara Sparks EA 925-634-8630
Judi Gilmer EA 925-373-1468
Outreach: (vacant)
Public Affairs: Michael Barrick EA 510-339-7039
Social Affairs: Janet Bridges EA 510-538-0401

CSEA Directors: Thomas Johnston EA 925-828-4500
Walter Nygaard EA 510-547-0440

Education Committee, (1st VP)
Chair: Tom Johnston EA 925-828-4500
Inter-chapter Liaison: (vacant)
Tax Talk: Diane Jaworski-Faulhaber EA 510-538-0948
Program: Philip Fiegler EA 510-530-1174
Charleen Daefield EA 925-872-4075
Scholarship: Norm Madge EA 510-489-8713
Continuing Ed: Joanne Anderson EA 925-938-9086
Mini Seminar Team: (vacant)

Administration Committee (IPP)
Chair: Duncan Sandiland EA 925-691-1040
Audit: Lonnie Gary EA 650-559-5124x2229
Bylaws/SOP: Salromo EA 510-417-9492
Budget & Finance: Walt Thomas EA 510-725-8356
Chapter Off.: Bonnie Buhnerkempe EA 925-855-0829
Legislative Affairs: Lillian Lea EA 510-526-2220
Nominating: Kim Kastl EA 510-537-2122
Strategic Advisory: (vacant)
Bulletin: Eleanor Power EA 510-525-9987
TAX Agency Liaison:
LaRee Jensen-Graham EA 510-601-0409

EAST BAY ASSOCIATION OF ENROLLED AGENTS

POBox 23125
Pleasant Hill, CA 94523
(800) 617-1040
(925) 691-1866
fax (925) 465-7474
e-mail: ebaea@ebaea.org
## EVENT SCHEDULE

<table>
<thead>
<tr>
<th>Event</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registration &amp; Continental Breakfast</td>
<td>7:30 am - 8:30 am</td>
</tr>
<tr>
<td>Welcome &amp; Outline of Day’s Events</td>
<td>8:30 am - 8:40 am</td>
</tr>
<tr>
<td>Offers In Compromise</td>
<td>8:40 am - 10:20 am</td>
</tr>
<tr>
<td>Jeff Tuler, Territory Manager, CA OIC Territory</td>
<td></td>
</tr>
<tr>
<td>BREAK</td>
<td>10:20 am - 10:35 am</td>
</tr>
<tr>
<td>A Practical Look at Examination - Issues, Audits, etc.</td>
<td>10:35 am - 12:15 pm</td>
</tr>
<tr>
<td>Albert Ju, Revenue Agent Group Manager</td>
<td></td>
</tr>
<tr>
<td>LUNCH</td>
<td>12:15 pm - 1:10 pm</td>
</tr>
<tr>
<td>“What’s Hot”</td>
<td>1:10 pm - 2:00 pm</td>
</tr>
<tr>
<td>Joe Calderaro, Technical Advisor</td>
<td></td>
</tr>
<tr>
<td>BREAK</td>
<td>2:00 pm - 2:10 pm</td>
</tr>
<tr>
<td>Identity Theft - History, Prevention, and What to do When Disaster Strikes</td>
<td>2:10 pm - 3:00 pm</td>
</tr>
<tr>
<td>Gerry Kelly-Brenner, Senior Stakeholder Liaison Specialist</td>
<td></td>
</tr>
<tr>
<td>BREAK</td>
<td>3:00 pm - 3:10 pm</td>
</tr>
<tr>
<td>Annual Report to Congress and The Impact on the Practitioner Community</td>
<td>3:10 pm - 4:00 pm</td>
</tr>
<tr>
<td>John Tam, Local Taxpayer Advocate</td>
<td></td>
</tr>
</tbody>
</table>

***** SPECIAL FEATURE: IRS e-Services Lab – available throughout the day *****
Highlights of the Day’s Events

**Offers in Compromise** continue to plague practitioners, and Jeff Tuler, the new OIC Territory Manager for California, will provide practical guidance on how OIC impacts your practice, and how you can best assist your clients when filing an OIC.

Of any business division in the Service, whether you like it or not, practitioners probably have the closest working relationship with **Examination**. Therefore, this year’s session, presented by Revenue Agent Group Manager, Albert Ju, is full of valuable and useful information:

- Discussion of Exam issues – what agents are looking for, as well as what consistent problems they are noting and emerging issues they are finding;
- E-Commerce – and the relationship to agents gaining access to taxpayers’ information;
- Filing claims – how it might impact your clients in ways you may not have considered;
- Retention Standards and their impact on imposing penalties.
- Tax Gap – increase in hiring Revenue Agents (RAs) and Tax Compliance Auditors (TCOs), and how the discrepancy between the taxes owed by and collected from taxpayers, on a national basis, will impact future audits.

Always a favorite, Joe Calderaro, Technical Advisor, will be joining with "**What's Hot**". Whatever is “hot off the press” will be included in his interactive session.

A new topic this year, which practitioners have been begging for lately, is **Identity Theft**. Most practitioners do not know where to turn, what to do, or how to guide their clients when disaster strikes. Learn information and tools from Gerry Kelly-Brenner, Senior Stakeholder Liaison Specialist, to get on the right course.

And John Tam, Local Taxpayer Advocate, will be sharing the latest news about the **Annual Report to Congress** by Nina Olsen, National Taxpayer Advocate. Since it will be released in December, most practitioners will not have even heard about the results. New areas of concern and focus for improvement should prove interesting in learning how it will impact you and the practitioner community.

Last, and certainly not least, we are including a special feature that resulted in rave reviews at the CSEA/IRS Town Hall Meeting in Stockton this year…the **IRS e-Services Lab**, with Stakeholder Liaison Specialists James Kinsey and Keith Kershner at the helm. They will provide hands-on registration assistance for the practitioners who have not yet gotten on board. This will be perfect timing for you to sign up so you can enter Powers of Attorney, access your clients’ accounts to get estimated tax payments and prior year returns, when they become available in the summer months, income information, etc. Plan to sign up for e-Services, Quick Alerts, and other IRS subscription services in preparation for the busy Filing Season!
The Stakeholder Liaison field office of the Internal Revenue Service and the Taxpayer Education and Assistance office of the Employment Development Department began pooling resources in its employment tax outreach efforts in 2001. The overall objective of this collaboration was to better educate the Small Business Self-Employed taxpayers in the area of employment taxes by creating a “one-stop” approach to employment tax outreach. In the past three years, we have reached over 8500 California businesses providing them payroll tax seminars.

To achieve this success we have:

- Developed PowerPoint Presentations
- Created a “Practical (and comprehensive) Example” to aid the understanding and application of Fed and State payroll taxes
- Developed industry specific materials for the construction and cosmetology communities
- Developed the Employment Status Course, a highly interactive course to explain statutory and common law employment as it is applied by EDD and the Internal Revenue Service (IRS).

While this collaboration has been a very successful, realities have presented themselves prompting retooling of the existing outreach model. We need qualified and motivated professionals to help educate the public.

Therefore, we are asking you to join us in this educational quest. The IRS will provide technical training and resource materials to those Tax Professionals that wish to volunteer to be a part of our instructor cadre. We are excited about the possibility of partnering with you and/or your professional organization to bridge the gap between the employer community, Tax Professionals, IRS and EDD.

---

**Opportunity for Tax Professionals**

**PROVIDE GUIDANCE TO EMPLOYERS**

**RECEIVE FEDERAL EMPLOYMENT TAXES training**

**NETWORK WITH NEW AND EXISTING BUSINESS OWNERS**

**REFINE YOUR PRESENTATION AND PUBLIC SPEAKING SKILLS**

**MARKET YOUR PROFESSION AND ORGANIZATIONS**

---

**Two Day Training Session**

**January 11th (9:00am to 3:30pm)**

**January 12th (9:00am to 3:30pm)**

**Small Business Administration**

455 Market Street, 6th Floor
San Francisco, California

This opportunity is open to any tax professional who has a desire to assist the small business/self-employed community. No prior experience in employment taxes or payroll is required. There is no financial obligation. Your participation is based on your schedule and availability. If you think this is something you and/or your colleagues are interested please RSVP by completing the attached registration form and return it by e-mail or fax as soon as possible, space is limited.

For further information please contact:

Celeste Neal
(Office) 510 637-2171
(Fax) 510 637-2434
(E-mail) Celeste.Neal@irs.gov