The Bulletin
East Bay Association of Enrolled Agents
A Chapter of the California Society of Enrolled Agents
Affiliated with the National Association of Enrolled Agents

May 2014

NEXT MEETING Wed, May 21, 2014
Place: DUBLIN Holiday Inn (ex-Radisson)
go to http://www.holidayinn.com/hotels/us/en/dublin/dubrm/hoteldetail#Directions, or take BART!
4:30 Board Meeting
6:15 Networking
6:30 Dinner Buffet
7:00 Program: “Deduct or Capitalize?”
Cost: $35.00 with reservation by Friday May 16
$45.00 with reservation after deadline

Sign up online at:
https://www.123signup.com/calendar?Org=ebaea
(please print out your confirmation to ensure that you clicked all the right buttons to register) Questions: email ebaea@ebaea.org (preferred) or call 800-617-1040.

May Topic: “Deduct or Capitalize - working with the new Section 263 rules”
Speaker: Cameron Hess, Esq., CPA
by Peggy Hall, EA Program Chair
Tired of those endless arguments from your client demanding that everything he spent on his property last year should be totally deductible right now? Well, those responses you had memorized years ago have changed. Learn how badly you need to change your tune as you see the ins and outs of the recent changes.
Cameron L. Hess, Esq., C.P.A., is a senior principal with Wagner Kirkman Blaine Klomparens & Youmans LLP and practices in the transaction department in the areas of taxation and business law. A Certified Public Accountant, Mr. Hess’ practice includes entity formation (limited liability companies, family limited partnerships, nonprofit organizations and other) and state and local tax controversies (sales tax, franchise tax and property tax). Mr. Hess assists in all stages of client representation for federal and state tax controversies, including audit examination, administrative appeals and Tax Court cases. Because of Mr. Hess’s background as a CPA, he has been actively involved in complex tax cases involving record reconstruction and documentation.

PRESIDENT’S MESSAGE
by P. Gail Nanbu, EA
It’s Not Over…
Hooray! Hopefully, we all made it through the tax season, even though it continues seemingly without end. With trepidation and glee I write my last President’s Message. It has been such an honor to be your president. I have learned so much about the Chapter and its wonderful members; and how you as members support each other and the activities both in the Chapter and at the state and national levels. Thank you to everyone who helped during the year, who encouraged me, who overlooked my foibles, and who absolutely stepped up to the plate to volunteer hours of time and enormous energy in providing excellent education, in advocating for our EAs, in providing numerous networking opportunities, and in supporting the EBAEA membership.
The year started out with a “bang” as EBAEA co-hosted the 19th Annual Meeting, “Bits to Bytes,” with Big Valley. Dare I say it was the most successful and fun annual meeting I’ve ever attended. EBAEA also co-hosted the Annual Tax Practitioner IRS Fall Seminar with Mission Society. Tax Talk, chaired and powered by Patty Pringle, EA, was highly successful with great speakers and timely topics. Some of you might have heard Peggy Hall, EA, telling the public who EAs are and what we do on Radio Station 92.1 KKV; some of you might have seen the huge blue and gold banners at various BART stations stating, “Taxes are Complicated. Don’t Risk It! EAs are Tax Pros.” We had some novice Jim Stern Legislative Day members marvel at how we can make a difference when talking to legislators about tax issues confronting our clients. We’ve networked and learned at our monthly dinner meetings and various
Small Group Meetings. We held our third Tax Help Day, this year at three different venues. With Andy Rogers, EA, spearheading the campaign, we were gratified to see CSEA take on this event and many Chapters up and down the state also held Tax Help Day in their locations.

These are only the highlights of EBAEA’s year. However, each Director; each Officer; each Committee member; each CSEA Committee member; each person working behind the scenes, each member stepping up to the plate are heroes! Lest we forget, our own Lonnie Gary, EA, USTCP, will be in charge of the gavel at NAEA as 2014-2015 NAEA President. A Chapter with many distinguished, hard-working, and dedicated members will be so appreciated by our next EBAEA President.

On that note, the Annual Meeting of the East Bay Association of Enrolled Agents will be held on May 21, 2014, at the May Monthly Dinner Meeting at the Dublin Holiday Inn. In addition to voting on a proposal, you will be voting for the 2014-2015 Officers and Board of Directors. See you all there, and thank you.

**TGIO PARTY PARTY PARTY!!!**
**DeStress, DeBrief, Thank Goodness It Is Over**

Get together to commiserate, share tips about what worked and what didn't work in your tax practice, words of wisdom etc. Or put taxes out of your mind and find out about common interests of fellow Enrolled Agents. We are the survivors, so let’s celebrate together. Feel free to bring loved ones who haven’t seen you in a while. It will be fun for everyone. We will sing songs like “If clients don’t complain you are not charging enough”, “That is Congress's fault for making the laws, not mine”, “Don't kill the messenger!”, “You thought getting married would save taxes, boy, were you wrong”, “The Retirement Plan Withdrawal Blues.”

When: Fri, May 2, 2014 from 6pm to 9pm
Where: Mark Bole’s house at 3264 Rogers Ave, Walnut Creek (one mile west of Contra Costa Centre BART station, parking on street)
Reply: (925) 287-0366 or email: makbo@pacbell.net

Mark will provide soft drinks & chips, please bring a munchie and/or beer & wine to share -- your choice. RSVPs encouraged but not required, and Mark will keep a list of what items folks plan to bring if they tell him.

**EBAEA EMAIL LISTS**

EBAEA sends news to Members via two one-way (send-only) email distribution lists. Subscription is free and completely voluntary, and you can subscribe or unsubscribe to either list any time you wish. For more information and to manage your subscription, visit: [http://ebaea.org/cgi-bin/dada/mail.cgi](http://ebaea.org/cgi-bin/dada/mail.cgi)

**EBAEA ANNUAL MEETING NOTICE**
*by Andy Rogers, Immediate Past President*

The Annual Meeting of the East Bay Association of Enrolled Agents (EBAEA) will be held at the May EBAEA Monthly Dinner Meeting on May 21, 2014 at 6:45 pm at the Dublin Holiday Inn. The business of the Annual Meeting will include consideration of the following motion:

The Board of Directors of the EBAEA proposes that EBAEA suspend the rule at Article 5.02 to allow Carrie Kroeger to serve a third consecutive term as Secretary of the Association for the 2014-2015 Association year.

Background – EBAEA Bylaws Article 5.02 limits officers of the Association to serve no more than two consecutive terms in one office.

Additionally, the EBAEA Nominating Committee has proposed the following slate of candidates for our 2014-2015 fiscal year:

- President: Patty Pringle, EA
- 1st VP: Al Wise, EA
- 2nd VP: Aida Torres, EA
- Treasurer: Tim Hintzoglou, EA
- Secretary: Carrie Kroeger, EA
- Immediate Past President: Gail Nanbu, EA

**TAX HELP DAY**
*by Andy Rogers, EA*

Tax Help Day volunteers from the East Bay Association of Enrolled Agents assisted more than thirty people on March 7th this year at various locations around the East Bay. Taxpayers had their questions answered, and Enrolled Agents promoted our license and explained “What is an Enrolled Agent?” in a personal and memorable way. We gave out brochures and pens provided by CSEA for the event, and we were joined by several chapters around California. Look to the CSEA Magazine for a more complete listing of California results soon.
CSEA ONLINE LEARNING PORTAL

Is there a SuperSeminar session you needed to attend but couldn’t? What about one you attended, and you took what you thought were good notes, but now when you need your notes, they don’t make enough sense to solve your problem? What about a client matter that just came up and you’re not sure which way to go with it?

CSEA has introduced online replays of SuperSeminar presentations. For just $39 for a two hour session or $79 for a four hour session, you get the whole audiotaped session AND the syllabus, synched together. For $20 more, you can get CE for reviewing your notes!

Currently CSEA has the 2012 and 2013 sessions available. This is a great refresher, or a primer for a subject you need more info on now.

Check this out now! Go to www.csea.org and mouse over the “Education & events” tab, then mouse down and click on “Online Continuing Education”. You won’t be sorry…

DINNER MEETING CE INFORMATION

“Section 263(a) Rules”, 5/21/14

- IRS: WZA09-U-00844-14-I: 1 hour of Federal Tax Law Updates
- CTEC: 1001 - CE - 7377: 1 hour of California Tax Law Topics
- CSEA/NAEA: 1 hour
- Target Audience: Enrolled Agents, Attorneys, CPAs, Unenrolled Preparers
- Learning Level: Level 2 (Intended to expand the working knowledge of the practitioner and exposes them to specialized areas of taxation and tax management. This level explores the details about more unusual tax situations or consequences and gives the practitioner the tools to assist clients in these areas).

BULLETIN ADVERTISING POLICY

by Duncan Sandiland, Bulletin Editor

To encourage more Members to use the Bulletin to fill their needs, we present the Bulletin advertising policy:

1) All Bulletin notices are run for a maximum of three months. If you wish to run a notice for a longer period, you must resubmit the notice.
2) Maximum notice size is 1.5 column inches. This equals a space one and one-half inches high by one column (3.5 inches) wide. The standard Bulletin font is Times New Roman 11 point.
3) The Bulletin Editor reserves the right to edit any notice for style, content and length.
4) All notices must be submitted (and payment received) by the 25th of the month prior to initial publication. Send the desired text to: bulletin@ebaea.org
5) Member notices seeking or offering employment, clients or EA-practice-related matters are run at no charge as a Member benefit. This includes an ad run by a firm which employs a Member. Member notices offering other services or products, and all non-Member notices are run at the standard fee of $150 for the three-month insertion. The Bulletin Editor reserves the right to modify or reject any notice which, in the sole opinion of the Editor, violates any of the principles of EBAEA.

UNIQUE OPPORTUNITY

After 8+ years and over 100 issues, I am retiring as Bulletin editor. No tax skills needed. If you can write proper sentences and read a calendar, you have all the skills you need to fill my shoes. I have templates, instructions, archives and lots of unused humor to help you. I will help you with the transition issues. Also, this position is compensated – you get a free dinner subscription. If you have questions, please email Duncan at bulletin@ebaea.org.

Small Group Tax Meetings

<table>
<thead>
<tr>
<th>Location</th>
<th>Time</th>
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<tbody>
<tr>
<td>Antioch /Brentwood</td>
<td>Fridays 8:00am</td>
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<tr>
<td>Brentwood Café, 8500 Brentwood Blvd, Brentwood</td>
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<tr>
<td>Ken Seamann EA</td>
<td>(925) 634-8297</td>
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<tr>
<td>Danville Area</td>
<td>4th Tue 9:30am</td>
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<tr>
<td>Pascals French Oven, 155 Railroad Ave, Danville</td>
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<tr>
<td>Michael Power EA</td>
<td>(510) 366-8836</td>
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<tr>
<td>Oakland Area (Near BART)</td>
<td>4th Tue 9:00am</td>
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<tr>
<td>Buttercup Café, 229 Broadway, Oakland</td>
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<tr>
<td>Andy Rogers EA</td>
<td>(510) 332-0401</td>
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<tr>
<td>Livermore Area</td>
<td>Fridays 8:45am</td>
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<tr>
<td>Shari’s Restaurant, 1116 East Stanley Blvd, Livermore</td>
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<tr>
<td>Jerrilynn Krebs EA</td>
<td>(925) 606-8181</td>
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<tr>
<td>Castro Valley</td>
<td>3rd Tue 8:00am</td>
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<tr>
<td>Carrow’s, 2723 Castro Valley Blvd @ Lake Chabot, CV</td>
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<tr>
<td>Dagmar Bedar ED</td>
<td>(510) 537-3883</td>
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<tr>
<td>South Alameda County</td>
<td>1st Wed 9:30am</td>
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<tr>
<td>Mimi’s, 24542 Hesperian, Southland Mall, Hayward</td>
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<tr>
<td>Sal Romo EA or Walt Thomas EA</td>
<td>(510) 487-1691</td>
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<tr>
<td>Email-only Group</td>
<td>as needed</td>
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<tr>
<td>Send an email to <a href="mailto:halloftaxes@gmail.com">halloftaxes@gmail.com</a></td>
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<tr>
<td>Peggy Hall EA</td>
<td>(925) 388-1040</td>
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EAs AVAILABLE TO SPEAK

Although our speaker’s development group has been dormant this year, there are still a number of chapter members who welcome the opportunity to speak to the public on a variety of tax topics. If you know of a group that would like a guest speaker, please contact Andy Rogers, EA, or Mark Bole, EA for suggestions.
May 2014

2  TGIO PARTY!!! (see article for details)
   @ Mark Bole’s house, Walnut Creek
13-15  CSEA SUPERSEMINAR
   @ Planet Hollywood Resort, Las Vegas
21  EBAEA ANNUAL MEETING: “New 263 Rules”
   @ Holiday Inn, Dublin
26-28  CSEA Board & Committee Meetings
   @ Grand Sierra Resort, Reno
29-31  CSEA SUPERSEMINAR
   @ Grand Sierra Resort, Reno

June 2014

18  EBAEA Dinner Meeting: “Iba”
   @ Francesco’s Restaurant, Oakland

July 2014

7-10  CSEA ANNUAL MEETING
   @ Dolce Hayes Mansion, San Jose
11-13  CSEA Board & Committee Meetings
   @ Dolce Hayes Mansion, San Jose

2013 - 2014 Board of Directors and Committee Chairs

President: P Gail Nanbu EA  925-943-3993  Social Affairs: Carolyn Krieg EA
1st VP: Al Wise EA  707-634-4TAX  Website: Eric Rheinheimer EA  510-893-3601
2nd VP: Aida Torres EA  510-724-6409  IRS Practitioner Panel: Phil Fiegler EA  510-530-1174
Secretary: Carrie Kroeger EA  925-686-1600
Immed Past Pres: Andy Rogers EA  510-332-0401
Director 2013-2014:
   Claire Ashby EA  925-462-0538
   Jan Bridges EA  510-505-0818
   Patty Pringle EA  510-912-1682
Director 2013-2015:
   Mark Bole EA  925-287-0366
   Sal Romo EA  510-471-9492
   Marjorie Williams-Jones EA  510-482-6204
   CSEA Director: Al Wise EA  707-634-4TAX

Communication Committee (2nd VP)

Chair: Aida Torres EA  510-724-6409
Bulletin: Duncan Sandiland EA, etc  800-617-1040
Disaster Services: Janet Bridges EA  510-505-0818
Legislative: Eva Konigsberg EA  510-928-5067
Membership: Aida Torres EA  510-724-6409
Practice Preservation: Linda Fox EA  925-846-5913
PIA: Patty Pringle EA  510-912-1682
PIA: Peggy Hall EA  925-388-1040
Quickfinders: Diann Gross EA  925-736-3853
Social Affairs: Luciann Leraul CPA  925-518-9076

HUMOR

A chap is heading into a club to meet his friends for a stag night. The doorman stops him from entering because he is not wearing a tie. The chap complains but the doorman says, “No tie, no entry”. The chap returns to his car and looks for a tie. There is no tie. He looks in the trunk where the only thing available is a set of jumper cables. He puts them around his neck and fashions a knot and heads back to the club. The doorman looks him up and down and says, “Okay, you can come in, but don’t go starting anything!”

Jim decided to tie the knot with his longtime girlfriend. One evening, after the honeymoon, he was cleaning his golf shoes. His wife was standing there watching him. After a long period of silence she finally spoke. “Honey, I’ve been thinking, now that we are married I think it’s time you quit golfing. Maybe you should sell your golf clubs.” Jim got a horrified look on his face. She said, “Darling, what’s wrong?” “There for a minute you were sounding like my ex-wife.” “Ex-wife!” she screamed, “I didn’t know you were married before!” “I wasn’t!”

EAST BAY ASSOCIATION OF ENROLLED AGENTS
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(800) 617-1040 or (510) 487-2063  fax (510) 487-1501  email: ebaea@ebaea.org
Nice Pastor's Challenge Shocks Congregation
By HELEN O'NEILL, AP
Posted: 2007-12-22 07:00:06

CHAGRIN FALLS, Ohio (Dec. 20) - The Rev. Hamilton Coe Throckmorton shivered with anticipation as he gazed at the loot - wads of $50 bills piled high beside boxes of crayons in a Sunday school classroom. Cautiously, he locked the door. Then he started counting. It was a balmy Friday evening in September. From several floors below faint melodies drifted up - the choir practicing for Sunday service. Throckmorton was oblivious. For hours, perched awkwardly on child-sized wooden stools surrounded by biblical murals and children's drawings, the pastor and a handful of coconspirators concentrated on the count. Forty thousand dollars. Throckmorton smiled in satisfaction as he stashed the money in a safe.

That Sunday, the 52-year-old minister donned his creamy white robes, swept to the pulpit and delivered one of the most extraordinary sermons of his life. First he read from the Gospel of Matthew. "And unto one he gave five talents, to another two, and to another one; to every man according to his ability." Then he explained the parable of the talents, which tells of the rich master who entrusts three servants with a sum of money - "talents" - and instructs them to go forth and do good. The master lavishes praise on the two servants who double their money. But he casts into the wilderness the one so afraid to take a risk that he buries his share.

Throckmorton spends up to 20 hours working on his weekly homily, and his clear diction, contemplative message and ringing voice command the church. Gazing down from the pulpit that Sunday, Throckmorton dropped his bombshell. Like the master, he would entrust each adult with a sum of money - in this case, $50. Church members had seven weeks to find ways to double their money, the proceeds to go toward church missions. "Live the parable of the talents!" Throckmorton exhorted, as assistants handed out hundreds of red envelops stuffed with crisp $50 bills and stunned church members did quick mental calculations, wondering where all the money had come from. There are about 1,700 in the congregation, though not everyone attends each week. The cash, Throckmorton explained, was loaned by several anonymous donors.

In her regular pew at the back of the church, where she has listened to sermons for 40 years, 73-year-old Barbara Gates gasped. What kind of kooky nonsense is this, she thought. "Sheer madness," sniffed retired accountant Wayne Albers, 85, to his wife, Marnie, who hushed him as he whispered loudly. "Why can't the church just collect money the old-fashioned way?" In a center pew, Ann Nagy's eyes moistened as she considered her ailing, beloved father, his suffering, and the song she had written to comfort him near death. She nudged her husband Scott. "Give me your $50," she whispered. Nagy knew exactly what she would do. Throckmorton wrapped up his two morning services by saying that children would get $10. And he assured the congregation that anyone who didn't feel comfortable could simply return the money. No consignment to outer darkness for those who didn't participate.

Throckmorton is warm and engaging and approachable, as comfortable talking about the Cleveland Indians baseball team as he is discussing scripture. At the Federated Church, he is known simply as Hamilton. But as church members spilled into the late summer sunshine that morning to ponder their skills and their souls, there were many who thought: Hamilton is really pushing us this time.

"There was definitely this tension, this pressure to live up to something," said Hal Maskiell, a 62-year-old retired Navy pilot who spent days trying to figure out how to meet the challenge. Maskiell's passion is flying a four-seater Cessna 172 Skyhawk over the Cuyahoga County hills. He decided to use his $50 to rent air time from Portage County airport and charge $30 for half-hour rides. Church members eagerly signed up. Maskiell was thrilled to get hours of flying time, and he raised $700.

His girlfriend, Kathy Marous, 55, was far less confident. What talents do I have, she thought dejectedly. She was tempted to give the money back. And then Marous found an old family recipe for tomato soup, one she hadn't made in 19 years. She remembered how much she had enjoyed the chopping and the cooking and the canning and the smells. With Hal's encouragement Marous dug out her pots. She bought three
pecks of tomatoes. Suddenly she was chopping and cooking and canning again. At $5 a jar, she made $180. "I just never imagined people would pay money for the things I made," Marous exclaimed.

Others felt the same way. Barbara Gates raised $450 crafting pendants from beads and sea glass - pieces she had casually made for her grandchildren over the years. Kathie Biggin created fanciful little red-nosed Rudolph pins and sold them for $2.50. Twelve-year-old Amanda Horner pooled her money with friends, stocked up at JoAnn's fabric store, and made dozens of colorful fleece baby blankets, which were purchased by church members and then donated to a local hospital. And 87-year-old Bob Burrows rediscovered old carpentry skills and began selling wooden bird-feeders.

But it wasn't the money; everyone said so. It was something else, something far less tangible but yet so very real. For seven weeks an almost magical sense of excitement and energy and camaraderie infused the elegant red-brick church on Bell Street, spilling over into homes and hearts as the parable of the talents came alive.

In her sun-filled studio on Strawberry Lane, Shirley Culbertson felt it - a joyful sense of purpose that she had rarely experienced since her husband passed two years ago. Culbertson, 81, is a gifted painter and watercolors fill her house. But she discovered another talent during this time - knitting whimsical eight-inch stuffed dolls with button noses and floppy hats. She raised $90.

Zooming down country roads clinging to the back of a leather-clad biker, Florence Cross felt it too. For the challenge, Barry Biggin had parked his 2006 Harley Davidson Road King outside the church, offering 12-mile rides for $30. Cross was the first to sign up. Never mind that she is in her mid-80s, had never been on a bike, or that her husband of 60 years had to hoist her up. "Oh, it was such a thrill!" said Cross, her face glowing at the memory. Her friends now call her "Harley Girl."

Martine Schaeuermann lived the parable in her Elm Street kitchen, transforming it into an "applesauce factory" for several weeks. The 49-year-old human resources director would rise at 6 a.m. on Sundays in order to have warm batches ready for sampling at church services.

In his origami-filled bedroom on Bradley Street, Paul Cantlay lived the parable too. Surrounded by sheets of colored construction paper, the 9-year-old crafted paper dragons and stars and sailboats. He set up an origami stand at the end of his street, charged 50 cents to $5 depending on the piece, and raised $68.

Talents began multiplying at such a rate that the church held a bazaar after services on two consecutive Sundays for people to display - and sell - their wares. The pretty little village on the Chagrin River falls had never seen anything quite like it. Everyone seemed to be talking about the talent challenge: over the clatter of coffee cups at Dink's restaurant, at the Fireside bookshop on the green, sipping drinks at the Gamekeeper's Taverne. Even members of other churches weighed in: Have you heard what's happening at Federated?

"Anyone can open their wallet and give cash," Kris Tesar said. "This was just an extraordinary process of exploration and discovery and of challenging ourselves. It became bigger than any one of us or than any individual talent." Tesar, a 58-year-old retired nurse, discovered her talent in buckets of flip-flops for sale at Old Navy. She stocked up on yarn and beads and made dozens of funky, fluffy decorative footwear that were a huge hit with teens. Tesar raised $550 for the church, is still taking orders and is thinking of starting a business. Now even her children call her the "flip-flop lady."

People also got to know the "hen lady" - Gabrielle Quintin, who took to raising chickens on a whim 23 years ago when she moved into a 180-year-old house with a barn. Her "ladies," as Quintin calls her backyard flock, provide a welcome distraction from her nursing job in a cancer center. Quintin decided to put her brood to work for the church. For $10 church members could "hire-a-hen" and get three dozen fresh eggs complete with a photograph of the "lady" who laid them. "It wasn't exactly spiritual, but I had a lot of fun," said Quintin, whose husband, Mike, made glass birdfeeders. "And it was just this great way of bringing everyone together and connecting with the church."
Kathy Wellman quilted. Mary Hobbs knit shawls and penciled portraits. Cathy Hatfield auctioned a ride in her hot-air balloon. Norma and Trent Bobbitt pooled their money with another church member to hire a harpist from the Cleveland orchestra and host an elegant evening dinner party. Folks paid $50 each to attend and the Bobbitts made over $1,200. And physician Peter Yang took over shifts from other doctors in his partnership (he used his $50 for gas to get to the hospital) and raised $3,000.

The deadline to return the money was Sunday, Oct. 28. Nervously, some church council members suggested posting plain clothes security guards at services that day. But Throckmorton would have none of it. He insisted that the spirit of the challenge, which had already inspired so much goodwill, would carry them safely through. And it did. Organ music filled the church as people silently filed down the aisle, dropped their proceeds into baskets, and offered testimonials about what living the parable had meant to them. Throckmorton thanked everyone for their generosity. Then he started counting.

A week later he delivered the joyful news: They had more than doubled the amount distributed. The initial take was $38,195 over the loan, but the amount is still growing. Some people didn't make the deadline, or extended it in order to finish their projects.

The final sum will be divided equally between three charities: One-third will go to a school library in South Africa where the church is involved in an AIDS mission; one-third will go to micro-loan organizations that provide seed money for small businesses in developing countries; one-third will help the Interfaith Hospitality Network in Cleveland, specifically programs for homeless women.

Throckmorton is asked all the time if the talent challenge will become an annual event, but he is doubtful. It was a special time and a special idea, he says, and he is not sure it could be re-created or relived. Yet in a very real sense, it lives on. Church members who never knew each other have become friends. And orders for applesauce, flip-flops and Rudolph pins are still rolling in for Christmas.

There are other, more poignant reminders. Like Ann Nagy's haunting tribute to her father, who died of brain cancer on Oct. 11. Nagy, 44, has always been a singer with a clear lovely voice. It wasn't until her father grew ill and moved into a hospice that she started writing songs. She found solace in the music and a way of communicating that was sometimes easier than spoken words. At hospice, patients are taught five simple truths to tell their loved ones before they die: I'll miss you. I love you. I forgive you. I'm sorry. Goodbye. Borrowing from that theme, Nagy wrote a farewell song for her Dad. She pooled her $50 talent money with her husband's share and cut a CD to sell to church members. Ironically it was finished just an hour before her father passed, on Oct. 11. Nagy stood by his bed and sang it for him anyway. On Nov. 11 - her father's 72nd birthday - Throckmorton preached a sermon about dying. He invited Nagy to the altar. There, accompanied by a cellist and a pianist she sang "Before You Go." Her voice soared. The congregation wept. The parable of the talents had never seemed so alive.

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