NEXT MEETING Wed, August 20, 2008

Place: **DUBLIN Radisson Hotel**
(go to [http://www.radissondestinationguide.com/location](http://www.radissondestinationguide.com/location)
Map.process/OID_EB39EA2D/?hotelCode=CADUBLIN)

4:30 Board Meeting
6:15 Networking
6:45 Dinner Buffet
7:15 Program: **“AMT: History and Application”**
Cost: $35.00 with reservation by Friday August 15
$45.00 with reservation after deadline

Sign up online at: [https://www.123signup.com/calendar?Org=ebaea](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](mailto:ebaea@ebaea.org) (preferred) or call 800-617-1040.

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**August Topic: “Alternative Minimum Tax: History and Application”**

**Speaker:** David Hatt, EA (NAEA President)
*By Cherry Comstock, EA, Program Chair*

More and more of our clients are being affected by alternative minimum tax. Are you prepared to answer questions and effectively plan for this tax?

There has been some type of minimum tax ever since 1969, when Congress decided that many well-off individuals used credits and tax breaks to cut their tax liability to little or nothing. The AMT rates of 26 and 28 percent were low enough given the exemption amounts that relatively few people were unaffected. While only 19,000 owed the AMT tax in 1970, millions pay it now.

Join us in August when David Hatt, President of the National Association of Enrolled Agents, enlightens and advises us all with regard to Alternative Minimum Tax. David will be talking about the history of AMT, how to use it to benefit your client, and how the AMT credit is applied. This presentation will be interesting and informative.

David Hatt is an Enrolled Agent in Menlo Park, California. He earned his Master of Science degree in Taxation from California State University East Bay in Hayward, California. He is the President of NAEA and a member of Mission Society (CA) of Enrolled Agents. He is also a Graduate Fellow of NTPI.

**PRESIDENT’S MESSAGE**
*by Peggy Hall, EA*

Knowing Which Mountain You are Climbing
Having a business plan, a vision statement, and a succession plan is like climbing mountains in the Sierras. There are multitudes of pretty mountains but if you want the ultimate reward of summing and an incredible view from the top you have to decide on which peak to climb (and stick with it).

The business of an Enrolled Agent is varied. We all start with a tax practice but many of us add value to our business by offering additional services. There are differing opinions about which kind of business is “best,” the concentrated, tax only business or the “whole picture” tax, financial, insurance, mortgage and window washing business. Any of these can work. But without a vision statement and business plan you start climbing one peak, decide that is too hard, is not the highest, doesn’t have the right view and turn around to look for another mountain. You keep doing that, getting different licenses for services you want to provide then decide that there is too much paperwork associated with that service or it is to risky so you go a different direction. Eventually you are going to want to choose a mountain and stick to it through the brush, boulders and scree until you reach the summit. Then your business will flourish, you will have the clients you want, make enough money to take vacations, climb real mountains and spend time with your family.

To think is to create. The business plan and vision statement will point you to where want to go. Then you can summit and enjoy the view. Once you summit
you have to have a route to descend, you need a secession plan. It would be foolish to create such value only to fall off the cliff.

Even though the climb is taxing the view from the top is tax exempt.

**ASK THE ATTORNEY**
(Attorney Frank Acuña answers questions frequently asked by our clients (and us). These are general answers and are NOT legal advice. For clarification or other questions, contact Frank at (925) 906-1880 or at ohc@aclawnet.com)

Why does the hospital need a Health Power of Attorney?
A Health Power of Attorney, also referred to as an advance health care directive or a power of attorney for health care decisions, gives your agent the authority to make health care decisions for you when you can not. With the passing of the Health Insurance Portability and Accountability Act (“HIPAA”), privacy and accountability have become the norm. Hospitals and doctors are reluctant to provide information to your agents without proper authority. Therefore, hospitals and doctors properly insist upon receiving a copy of your Health Power of Attorney before discussing your private medical situation with your agent.

Your power of attorney may address several important decisions, such as life support, organ donation, autopsy, and burial or cremation. For many people, it is the most important estate planning document to have.

What is a Financial Power of Attorney and how is different than a Health Power of Attorney? Do I need both?
A Durable Power of Attorney for Financial Decisions allows your agent to take care of your financial needs. A Health Care Power of Attorney is limited to health care and end-of-life decisions. You need both to plan completely for incapacity arising from illness or injury.

**QUICKFINDERS EBEA GROUP DISCOUNT**
by Diann Gross, EA
EBEA will again receive a special group discount for Quickfinders and they will be delivered directly to you. All orders with our code (Q521) on them will be **specially group-priced**: Handbooks are $33 plus shipping & sales tax; All States Handbooks are $58 plus shipping & sales tax. **(Be sure to use the GROUP PRICE on your order.)** The deadline is 12/1/2008. Quickfinders will also be **donating $5 per book to scholarship at CSEA**. I urge you to FAX your orders early using the special code: Q521 on the QUICKFINDER order form included in this newsletter. Questions, call me at (925) 736-3853 Voice/Fax.

**CHAPTER OFFICE HAS MOVED**
Effective immediately, the new address is 30100 Mission Blvd, Suite 6, Hayward 94544. The contact phone remains the same at 800-617-1040, and the new local number is 510-487-2063. The old local number 925-691-1866 has been disconnected. The new fax number is 510-487-1501. The email address remains ebaea@ebaea.org. **PLEASE UPDATE YOUR RECORDS**

**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 it.
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.

**HELP AVAILABLE**
Chapter Member and experienced (six+ years of experience using Lacerte & QuickBooks) tax preparer & bookkeeper is available immediately for part time work. Contact Jeanine at Jeanine@affordabletaxservices.com or at 510-651-1811.

**HELP AVAILABLE**
EA seeking work as Independent Contractor in a busy EA or CPA office. Qualifications are:
- EA (6 years; 12 years total as tax preparer)
- QUICKBOOKS PRO ADVISOR (30 years accounting experience, 5 years as staff accountant with NYSE Company)
- REAL ESTATE LICENSE
email: Mary - ttmeh@sbcglobal.net, phone: 510-785-4091
TAX HELP NEEDED
Accountant/Tax Preparer for 2008 tax season.
Fast paced Walnut Creek CPA firm needs experienced tax preparer. Great place to work, pay commensurate with production and ability. Call 925-979-1099 or fax resume 925-979-1088.

HELP WANTED
I would like to hire an Enrolled Agent to work, part time to start, year around in Berkeley. Familiarity with Lacerte would be preferable. Wages are negotiable. Please send resume email to: hyarmo@herb-yarmo.com.

Small Group Tax Meetings
<table>
<thead>
<tr>
<th>Location</th>
<th>Date/Time</th>
<th>Location Details</th>
<th>Contact Person</th>
<th>Phone #</th>
</tr>
</thead>
<tbody>
<tr>
<td>Antioch /Brentwood</td>
<td>Fridays 8:00am</td>
<td>Brentwood Café, 8500 Brentwood Blvd, Brentwood</td>
<td>Ken Seamann EA</td>
<td>(925) 634-8297</td>
</tr>
<tr>
<td>Oakland/Berkeley</td>
<td>3rd Fri 10:30am</td>
<td>Park Avenue Grill, 4184 Piedmont Ave at Linda, Oakland</td>
<td>Philip Fiegler EA</td>
<td>(510) 530-1174</td>
</tr>
<tr>
<td>Danville Area</td>
<td>4th Tue 9:30am</td>
<td>Pascals French Oven, 155 Railroad Ave, Danville</td>
<td>Michael Power EA</td>
<td>(510) 366-8836</td>
</tr>
<tr>
<td>Livermore Area</td>
<td>Fridays 8:45am</td>
<td>Rock House Café on Portola Ave, Livermore</td>
<td>Richard Goudreau EA</td>
<td>(925) 606-6672</td>
</tr>
<tr>
<td>Castro Valley</td>
<td>3rd Tue 8:00am</td>
<td>Carrow's, 2723 Castro Valley Blvd @ Lake Chabot, CV</td>
<td>Dagmar Bedard EA</td>
<td>(510) 537-3883</td>
</tr>
<tr>
<td>South Alameda County</td>
<td>1st Wed 9:30am</td>
<td>Dino’s, 1 block W of I-880 on Industrial Blvd, Hayward</td>
<td>Sal Romo EA or Walt Thomas EA</td>
<td>(510) 487-1691</td>
</tr>
</tbody>
</table>

Want a group in your area? Contact any of the above leaders for advice and assistance.

SCHOLARSHIPS AWARDED
By Thomas Johnston, EA, SEE Class Chair
CSEA recently awarded scholarships to three of East Bay's SEE Class Students. Louise Franco, Randall Epling, and William Stone all received scholarships for the total tuition they paid for last summer's Special Enrollment Exam Preparation Class. Congratulations!

With the formation of the new CSEA Education Foundation scholarships will be awarded four times a year, instead of once a year as done previously. Scholarships will also be available to both members and non-members of CSEA. Hence, scholarships will not only be available for SEE Classes, but also for NTPI and other programs that advance and enhance the student's profession. CSEA awards scholarships for classes already taken as well as classes that will be taken in the future.

NAEA also awards scholarships for SEE Classes and NTPI and other programs of merit. NAEA's scholarships are also available for both members and non-members of the association. Applications for NAEA's scholarships must be made at least two months prior to the beginning of the class and must be received by May 30th of each year.

Applications are on the csea.org and naea.org web sites. For assistance and more information contact Pam Bayer at 925-356-5645.

DINNER SUBSCRIPTIONS AVAILABLE
With the beginning of our new fiscal year, we are once again offering the popular dinner subscription. This plan grants you automatic reservation at all 10 remaining Chapter dinner meetings for one locked-in price, so you are immune to any price increases due to different venues, additional CE offered, etc. You pay for nine regularly-priced meetings ($315) and get ten dinners (value $360).

This plan is only offered through our August meeting and takes your summer vacation into consideration. To enroll, either sign up online now or use the enclosed form to send a check so the Chapter Office receives it at least a week before the meeting which starts your subscription or sign up online as normal and bring a check for the remaining amount to the dinner meeting.

If you cannot make a meeting, please contact the Chapter Office at 800-617-1040 or at ebaea@ebaea.org and cancel or say who is attending in your place. There are no refunds for dinners not used.

IRS PRIORITY TELEPHONE LINES
Practitioner Priority Service (866) 860-4259
IRS Individual Tax Help Line (800) 829-1040
Business & Specialty Tax Line (800) 829-4933
e-Help (Practitioners only) (866) 255-0654
Refund Hotline (800) 829-1954
Forms & Publications (800) 829-3676
National Taxpayer Advocate (877) 777-4778
EFTPS (800) 555-4477
TeleTax Topics & Refund Status (800) 829-4477
Forms 706 & 709 Help Line (866) 699-4083
Employer Identification Number (800) 829-4933
Excise Tax & Form 2290 (866) 699-4096
Information Return Reporting (866) 455-7438

GOT EBAEA EMAIL?
EBAEA maintains two email distribution lists, one for the Bulletin and one for breaking news. If you wish to subscribe to either list, please go to this URL: http://ebaea.org/cgi-bin/dada/mail.cgi
COMPREHENSIVE CPE

Are you interested in enhancing our educational program with a full course of study in taxation? Do you know someone who could benefit from such a program? We are interested in your comments and suggestions...

Chapter member Ronald J. Hanson, EA (Danville) would teach and help launch the program through EBAEA. Mr. Hanson has been an enrolled agent since 1984, he has been in private practice since 1979, he holds current California College Teaching Credentials in accounting, and he has extensive experience teaching classes in accounting and taxation.

Program description: A course of study in tax law, theory, practice and procedure covering individuals, partnerships, corporations, estates and trusts with emphasis on passing the IRS Special Enrollment Examination (SEE) and representing taxpayers before the IRS. 4 separate sections over a one-year period: 152 hours CPE credit for EAs, CTEC and other tax practitioners. Wed 6:00 PM to 9:50 PM.

Section I: Tax Law: Individuals
Section II: Tax Law: Corporations, Partnerships, Estates & Trusts
Section III: Tax Law: Practice, Procedure and Representation
Section IV: Tax Law: Review and Prep for EA exam (Current SEE class offered by EABEA)

This will be open enrollment, so you can take one, some or all the classes, it’s up to you and it’s great for review, refresher, client problem solving, CPE credit and much more. The 38 class meetings are each designed to be mini-seminars, collectively making up a full course of study to become an Enrolled Agent. Please contact Ron directly with your comments and suggestions. Ronald J. Hanson, EA, taxhotline@comcast.net or (925) 736-4842.

SAVE THE DATES!

Tax Talk 2008 will be held on November 5th, 6th and 7th, 2008 at the Radisson Hotel Dublin. Our program is now complete and we have confirmed Mel Kreger on November 5th presenting My Very First 1041, and My is now complete and we have confirmed Mel Kreger on California Updates.

Friday opens with Lloyd Kendall, attorney, specializing in Income Tax and Real Estate Law. Lloyd will present 2 hours of Section 1031 Exchange Concepts. This is a great opportunity to increase your knowledge of Section 1031 exchanges and their benefits. Additional discussion issues include qualifying property and documenting the exchange. Lloyd is the founder of Lawyers Asset in San Leandro, 1031 expert & author, and former IRS agent.

Then we have 2 hours of required ethics with Jim Southward, EA of the Golden Gate Chapter. This practical ethics presentation will include what the new Circular 230 changes mean to you and keeping true to your ethics. Come hear some of the stories, so you don’t become one. Jim has been speaking and lecturing on taxes for over 20 years. Jim has been involved in IRS, FTB and Joint Training for tax preparers and has had articles printed in tax journals and IRS Internal Journals.

Please review the attached flyer for more details (including lovely lunch choices) and feel free to email Bonnie at bonniebuhnerkempe@comcast.net with any questions. See you in November!

SAMPLE LENDER LETTER

If you subscribe to Spidell’s excellent California Taxletter (www.caltax.com – you won’t regret it!), look at the last page of the July issue, from which the following is taken verbatim:

“Many of our subscribers have told us that they are again receiving lender letters asking for verification of tax information contained on borrower’s tax returns. With the current mortgage crisis, we can expect to see more of this type of activity. We suggest that when asked for verification, you use the sample lender letter we have created with the help of CAMICO, a major insurance carrier for CPAs in California. You may access this letter using this link: http://www.caltax.com/Spidellweb/pdf/samplelenderletter.pdf

While on this subject, your editor reminds you to have a signed disclosure authorization in hand before writing the above letter, as Reg sec. 301.7216-3(a)(2) says: “If a tax return preparer has obtained from a taxpayer a consent described in paragraph (b) of this section, he may disclose the tax return information of such taxpayer to such third persons as the taxpayer may direct.” Paragraph (b) states: “Form of consent. A separate written consent, signed by the taxpayer or his duly authorized agent or fiduciary must be obtained for each separate use or disclosure authorized in paragraph (a)(1), (2), or (3)...”

PRACTICE PRESERVATION GROUP

By Linda Fox, EA, Practice Preservation Chair
Have you considered the following:
- If you were to become ill or disabled during tax season, would you have a need for tax help by competent Enrolled Agents?
- Do you have a spouse who has voiced concerns about the continuation for the business and/or income stream should an emergency develop?
- Would you be willing to give a three to four hour time commitment per week to aid in the preparation of returns for an ill or disabled Member Enrolled Agent?
If being willing to give aid during an emergency was the cost of being able to receive aid during an emergency, would you be willing to participate?

Last year the chapter revived a program we had many years ago - The Practice Preservation Group. The purpose of this program is to provide assistance to members of the Chapter (and their families) should the member become incapacitated or die. The goal is to provide short term assistance so that the value of the practice is not lost.

To initiate a response, it is necessary that a participant, or a representative or survivor, knows to call the Chapter Office. The Chapter Office then contacts the Chair of the Practice Preservation Committee who organizes volunteer Enrolled Agents to do what they can to protect the practice. Volunteers are asked to provide 3 to 4 hours per week maximum and will be compensated at 50% of fees charged by the office.

Don't procrastinate another day. Download the forms and instructions from the Chapter Web Site or call the chapter office for forms and return the completed forms to the chapter office by January 31st. For more information call Linda Fox, EA at 925-846-5913.

PUBLIC INFORMATION AWARENESS
By Dagmar Bedard, EA, PIA Chair
Public Information Awareness (PIA) Objective: To enhance the visibility and recognition of Enrolled Agents as “The Tax Professional”

As your Chapter PIA Chair, I am looking for a few volunteers to assist in our Chapter’s PIA efforts for this coming year. We will be working to get our message out to the general public, to students, and to other professional associations throughout the areas we serve. Skills in speaking, writing, or editing would be useful but not required. For more information or to volunteer for the Committee, please contact me at 510/537-3883 or tax@dagmarbedard.com. (You might just have fun!)

CALENDAR OF EVENTS

August 2008
14 Golden Gate Mini: “Corporations”  
@ Crowne Plaza hotel, Foster City
15 Sonoma/Napa Mini: “Divorce Taxation”  
@ Jack & Linda’s Country Café, Fairfield
16 SEE Class part 2 (1/5)  
@ Radisson Hotel, Regional St, Dublin
20 EBAEA Dinner Meeting  
@ Radisson Hotel, Regional St, Dublin
23 SEE Class part 2 (2/5)  
@ Radisson Hotel, Regional St, Dublin

September 2008
6 SEE Class part 2 (3/5)  
@ Radisson Hotel, Regional St, Dublin
12 Sonoma/Napa Mini: “Death, Dying & Taxes”  
@ Jack & Linda’s Country Café, Fairfield
13 SEE Class part 2 (4/5)  
@ Radisson Hotel, Regional St, Dublin
17 EBAEA Dinner Meeting  
@ Radisson Hotel, Regional St, Dublin
17 IRS/CSEA Town Hall Meeting  
@ Clarion Hotel, SF airport, Millbrae
20 SEE Class part 2 (5/5)  
@ Radisson Hotel, Regional St, Dublin

October 2008
11 SEE Class part 3 (1/2)  
@ Radisson Hotel, Regional St, Dublin
13 SEE Class part 2 (4/5)  
@ Radisson Hotel, Regional St, Dublin
15 EBAEA Dinner Meeting  
@ Radisson Hotel, Regional St, Dublin
17 Sonoma/Napa Mini: “Partner/S Corp Basis”  
@ Jack & Linda’s Country Café, Fairfield
18 SEE Class part 3 (2/2)  
@ Radisson Hotel, Regional St, Dublin

HMMMM...  
Assuming proven oil reserves of 264 billion barrels, the value of Saudi Arabia’s “oil in the ground” as of 6/30/08 (valued at $140 per barrel) was $37 trillion, more than 2 ½ times the value of the total US stock market ($14.1 trillion) as of that date. (BP Global)

There are 104 licensed nuclear reactors in the USA producing approximately 20% of the electricity generated in the US today. The last reactor built in the US began construction in March 1977. 19 states have no active nuclear power plants. (Dept of Energy)

80% of the power produced in China is generated from coal. (Financial Times)

HUMOR

When there's a single thief, it's robbery. When there are a thousand thieves, it's taxation. --Vanya Cohen

I can give you 1040 good reasons why I hate the government. --Terri Guillemets

Democracy must be something more than two wolves and a sheep voting on what to have for dinner. --James Bovard
2008 - 2009 Board of Directors and Committee Chairs
Web Page http://www.ebaea.org

President: Peggy Hall EA 925-388-1040
1st VP: Walter Nygaard EA, etc 510-547-0440
2nd VP: Don Wayne EA 925-472-0990
Treasurer: Tim Hintzoglou EA 925-930-7737
Secretary: Gail Nanbu EA 925-943-3993
Immed Past Pres: Thomas Johnston EA 925-828-4500

Director 2008-2009:
   Dagmar Bedard EA 510-537-3883
   Lonnie Gary EA, USTCP 650-559-5124
   Ravi Sundarraj EA 925-984-1219
Director 2008-2010:
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   Bob Olsen EA 925-837-8329
   Chris Christopherson EA 925-786-7660
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   Don Wayne EA 925-472-0990
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Chair: Don Wayne EA 925-472-0990
Membership: Pam Bayer 925-356-5645
Membership: Clare Flores EA 510-785-8356
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Outreach: Casper Chiang EA 925-202-8149
Public Affairs: Dagmar Bedard EA 510-537-3883
Social Affairs: Gail Nanbu EA 925-943-3993
Practice Preservation: Linda Fox EA 925-846-5913

Education Committee, (1st VP)
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Tax Talk: Bonnie Buhnerkempe EA, etc 925-855-0829
Program: Cherry Comstock EA 925-778-0281
   Bob Olsen EA 925-837-8329
Scholarship: Pam Bayer 925-356-5645
Continuing Ed: Joanne Anderson EA 925-938-9086
Town Hall: Ravi Sundarraj EA 925-984-1219
SEE Class: Thomas Johnston EA 925-828-4500
Mini Seminar Team:
VITA Team: Brian Pon EA, etc 510-849-4667

Administration Committee (IPP)
Chair: Thomas Johnston EA 925-828-4500
Financial Review: Dick Goudreau EA 925-606-6672
Bylaws/SOP: Sal Romo EA 510-487-1691
Budget & Finance: Walt Thomas EA 510-487-1691
Chapter Office: Lonnie Gary EA, USTCP 650-559-5124
Legislative: Chris Christopherson EA 925-786-7660
Nominating: Thomas Johnston EA 925-828-4500
Strategic Advisory:
Bulletin: Duncan Sandiland EA, etc 925-691-1040
Tax Agency Liaison:
Volunteer Coordinator: Patty Pringle EA 510-537-2122

EAST BAY ASSOCIATION OF ENROLLED AGENTS
30100 Mission Blvd, Suite 6
Hayward CA 94544
(800) 617-1040 or (510) 487-2063  fax (510) 487-1501
email: ebaea@ebaea.org
2008-2009 DINNER SUBSCRIPTION

Prepaid reservation at all ten remaining chapter dinner meetings from August 2008 through June 2009 for one price.

No increase in price for different venue or additional CPE.

_____Beginning July 17 ten dinner meetings for the price of nine ($360 value for $315)

No subscriptions after August 20 accepted.

Enclose your check payable to: East Bay Association of Enrolled Agents and mail to the above address:

Name: __________________________________________

Address: _______________________________________

______________________________________________

Phone: ______________________________

2008 TAX TALK

Presented By
EAST BAY ASSOCIATION OF ENROLLED AGENTS

Nov 5: Mel Kreger - My Very First 1041, My 2nd, & 3rd - 4 hrs
Frank Acuna - Trust Administration - 2 hrs & Tr Funding - 2 hrs
6:00 PM Tax Talk After Hours with Joe Calderaro

Nov 6: Gary McBride & Tom Daley - Federal /CA Update - 8 hrs
Including new foreclosure rules

Nov 7: Lloyd Kendall - 1031 Exchange Concepts - 2 hrs
Jim Southward - Ethics - 2 hrs
Bryan Gates - IRS Collection Due Process - 2 hrs &
Disclosing or Using Tax Return Information - 2 hrs

FEES
All 3 days
NAEA/CSEA Members $499 by 10/14/08, $529 after
Non-Members $529 by 10/14/08, $559 after

Any One Day
NAEA/CSEA Members $199 by 10/14/08, $229 after
Non-Members $229 by 10/14/08, $259 after
Lunch included

Nov 5, 6 & 7
8:00 AM - 5:00 Pm

Radisson Hotel
6680 Regional Street
Dublin CA 94568

Contact: Bonnie Buhnerkempe at 925-855-0829
e-mail: bonniebuhnerkempe@comcast.net

Register online at: www.123signup.com/calendar?Org=ebaea
Wednesday:

New York Steak
Grilled New York Strip Steak topped with sautéed Mushrooms & Onion Strings and fresh seasonal vegetables

Chicken Piccata
Pan Seared & Lightly Floured, Sautéed in Butter with Lemon Juice, Capers and Cream, served with fresh seasonal vegetables

Eggplant Parmesan
Fried Breaded Fresh Eggplant with Marinara Sauce and Parmesan Cheese

Thursday:

Pork Loin Dijonaise
Marinated Pork Loin in a light Dijon Sauce with a hint of Honey and Tarragon, and fresh seasonal vegetables

Chicken Teriyaki
Marinated Grilled Chicken Breast brushed with a Teriyaki Glaze and garnished with Fresh Pineapple and Scallions, and fresh seasonal vegetables

Vegetable Lasagna
Layers of Pasta with Carrots, Spinach, Mozzarella and Parmesan Cheese

Friday:

Salmon
Grilled and topped with Béarnaise Sauce or Lemon Caper Batter, fresh seasonal vegetables

Chicken Dijonaise
Marinated Grilled Chicken Breast in a light Dijon Sauce with a hint of Honey and Tarragon and seasonal vegetables

Garden Vegetable Risotto
Mushrooms, Zucchini, Peppers in a White Wine Garlic, Vegetable stock & Saffron Sauce
2008 IRS TOWN HALL MEETING

Presented By
Internal Revenue Service
and
Golden Gate, East Bay, Mission, North Bay Chapters
California Society of Enrolled Agents

September 24, 2008
8:00 AM - 4:00 PM
Clarion Hotel - SF Airport
401 E. Millbrae Ave, Millbrae CA

Contact: Dennis Fullalove, EA (650) 583-6087 djf@sfaea.com
Register online at:

* * * * *

2008 VERN HOVEN UPDATE

Presented By
GOLDEN GATE CHAPTER
California Society of Enrolled Agents

November 14, 2008
8:00 AM - 5:00 PM
Crowne Plaza Hotel
1221 Chess Drive, Foster City CA 94404

FEE $229 by Oct 14/ After $259
Special price when registering also for Tax Talk

Contact: Bonnie Buhnerkempe 925-855-0829
Register online at: www.123signup.com/calendar?Org=ebaea
Limited Space, register early!

To Sign Up: http://www.taxbuddha.com/class/

Household Worker Payroll Tax Seminar

Saturday August 23rd 9 AM – 1 PM
$75
100 Lafayette Circle, Lafayette CA
(look for our Tax Buddha sign).

Why Should You Attend?

- Because the Household worker will file for unemployment (despite what they agreed to when you hired them).
- Because the Household worker may be injured on the job and they’ll sue everyone.
- Because the government penalizes employers heavily for payroll tax evasion, even household employers.
- Because the person who paid for care will pay penalties they can’t afford.
- Because the penalty payer will sue you if they think you’ve made a mistake.
- Because you need to know if the babysitter should be on payroll or not.
- Because household employment has weird rules, due dates and forms.

What We Will Cover:

- Practical Examples with completed forms for a sample family.
- We’ll sort out the blizzard of California and IRS forms you may have to file.
- When do you have to withhold from payments to workers?
- When and how do you send payments to the government?
- ‘I ‘forgot’ to withhold,” how to gross up wages.
- What records you need to keep and for how long.

Andrew S Rogers, E.A. presents seminars for the IRS, the US SBA, and Tax Buddha™
People have said: “Very clear explanations, easy to understand and funny!”
“Informative and easy to follow, Andy is Great!” “Not Boring At All!”

ANDY@TAXBUDDHA.COM (510) 522-2300
MAILING ADDRESS: TAX BUDDHA -1442 A WALNUT ST #365, BERKELEY CA 94709
2008 SPECIAL ENROLLMENT EXAM PREPARATION CLASSES

Presented By
EAST BAY ASSOCIATION OF ENROLLED AGENTS

Part 2 – Businesses  Dates: Aug 16, 23, Sep 6, 13, 20  CPE 30 hrs*

Break to take exam on Part 2 if you wish.

Part 3 -- Representation, Practice, Procedures  Dates: Oct 11, 18
CPE 12 hrs*  Take exam on Part 3.  *See pg 2 for CPE Info

Time: Saturdays 9:00 AM to 4:00 PM (Lunch is on your own)
Location: Radisson Hotel, 6680 Regional St, Dublin CA 94568
Instructors: Experienced Enrolled Agents & Former IRS Instructors

Class Fees:
All three parts - $635
Early bird discount by June 20 - $585
Separately - Part I $235, Part II $385, Part III $160

Text Books are included in class fee

Register online at: www.123signup.com/calendar?Org=ebaea

Information: Tom Johnston at 925-828-4500 or taxtomea@comcast.net

Scholarships: See CSEA and NAEA Websites for information.

To apply for Enrollment: www.irs.gov/taxpros/agents

To schedule exam: www.prometric.com/irs
Taxation Issues of Divorcing Clients

Presented by: Jerry Pusateri, EA

Friday, August 15, 2008, 9:00 am to 1:00 pm (A)

If you have clients who are recently divorced or are in the process of divorce, they have and pose unique tax problems and challenges that will need quick solutions during an ever busy tax season. This session will cover the following issues relating to these unique and taxing clients.

- Privacy, Ethics & Conflict of Interest.
- Filing Status & Exemptions.
- Property Transfers and Divisions.
- Alimony, Spousal Support & Child Support.
- Tax Withholding and Estimated Tax.

"Death, Dying, and Taxes - An Overview of The Legal, Financial, and Tax Implications of Growing Older"

Presented By Frank Acuna, Attorney

Friday, September 12, 2008, 9:00 am to 1:00 pm (B)

- Trust Administration After Death: A-B Slits; 706 Overview; Trust Income Reporting; and Fiduciary Issues
- Elder Financial Abuse and Ethical Traps for Tax Professionals
- Medicare/MediCal Eligibility and Tax/Financial Planning for Eligibility
- Home Economics: Mortgages; Sales; Equity Participation; and Real Property Tax Issues
Basis is very important. The basis of a partner or shareholder determines what losses can be taken and what losses have to be suspended and carried forward to future years. It determines whether withdrawals and distributions are taxable or not. It determines the tax liabilities at time of liquidation and dissolution of the entity. Not taking into account your client’s basis can drastically change the tax due on the client’s personal return.

Each seminar offers four (4) hours of CPE
Jack & Linda’s Country Café, 2390 N Texas Street, Fairfield, CA 94533

For more information contact: Anne Arms, 707-745-1040 or ArmsPnA@aol.com

Registration Form

Name: ____________________________
Address: ____________________________

Tel: ____________________________
Fax: ____________________________
Email: ____________________________
EA/CTEC# ____________________________

Circle number of sessions

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Continental Breakfast Included

Special Pricing  Deadline is August 8, 2008

Circle session(s) of choice

(A)  (B)  (C)

Credit Card: MC Visa Am Exp

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Mail or fax form to:
Alma Guenther, EA
Fax: (707) 643-2222
715 Tennessee Street
Vallejo, CA 94590

Deadline: Friday prior to event

*After deadline price will be $99 per session
GOLDEN GATE CHAPTER EDUCATION

FULL DAY SEMINAR -- THURSDAY, AUGUST 14, 2008

The Golden Gate Chapter is pleased to bring you the first in a series of seminars that will enhance your tax knowledge with intermediate & advanced courses.

CORPORATIONS
From Beginning to End
(I didn’t remember that - I missed that day in school)
Presented By Sharon Kreider, CPA, EA

TIME: 8:15 AM TO 4:45 PM
includes Continental Breakfast, Lunch & Refreshment Breaks

CORPORATE LIQUIDATIONS
- Learn the Tax Effect on the Corporation & Shareholder(s) Upon Liquidation
- Learn the Secrets of How, Why & When to Elect §1244 for Your Clients
- What You Must Know to Take Advantage of §1202 for a Small Business Stock Loss

LOCATION:
CROWNE PLAZA
1221 Chess Drive, Foster City, CA 94404
1-800-CROWNE (650) 570-5700

TAX SEMINAR REGISTRATION FORM
GOLDEN GATE TAX SEMINAR
THURSDAY, AUGUST 14, 2008

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Phone Fax
E-mail address
Chapter Affiliation
Nickname (for badge)

Enrollment or License #
(required for CPE Credit)

Early Bird Registration: $229 Before July 5, 2008
Regular Registration: $249 Before July 25, 2008
Late Registration: $289 AFTER July 25, 2008

Register online at www.ggcea.org and click on the “Events” link

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Questions? Contact Dennis Fullalove (650) 583-6087

Credit Card Payment is Preferred

Your Chapter Member Education DISCOUNTS are available when you REGISTER ONLINE at www.GGCEA.org

GG CHAPTER MEMBER PROMOTIONAL CODE = Sedu20

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QUICKFINDER HANDBOOKS

1040 Quickfinder Handbook
The Original Quickfinder! Covers all aspects of preparing a 1040 return. FREE—Personal Income Tax Organizer and Deduction Finder®!

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Tax Planning for Businesses Quickfinder Handbook
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Income, estate and gift tax planning for individuals, with strategies to reduce individual clients’ federal tax burdens. Tables, charts, examples, 1040 Tax Planning Roadmap!

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Efficient Tax Office Quickfinder Handbook
This easy-to-understand, perfect-bound Handbook provides a wealth of knowledge on how to make your tax office more efficient. It covers technology tools and tips, billing and collection suggestions, leasing office space, scheduling client appointments, and much more!

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232 Chatham Terrace
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For complete description of each product, including a tab-by-tab listing of Handbook contents, please visit Quickfinder.com.
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Tax Planning for Businesses • Small Business • Depreciation • Accounting and Bookkeeping • Individuals—Special Tax Situations | 1 | $42 | $40 | $5.00 ea |
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