The Bulletin

East Bay Association of Enrolled Agents
To Enhance and Protect the Professional, Economic, and Educational Interests of all Enrolled Agents
June 2009

NEXT MEETING Wed, June 17, 2009
Place: Francesco’s Restaurant, Oakland
(go to http://www.francescosrestaurant.com/)
4:30 Board Meeting
6:15 Networking
6:45 Dinner Buffet
7:15 Program: “Cancellation of Debt”
Cost: $35.00 with reservation by Friday June 12
$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.

June Topic: “Cancellation of Debt”
Speaker: Michael Smith, Esq, EA
by Cherry Comstock, EA, Program Chair
This month’s topic is Cancellation of Debt Issues. In today’s economic meltdown our practices need to be prepared to consult and advise our clients with regard to Cancellation of Debt. Michael Smith is prepared to talk about COD, bankruptcy, secured and unsecured debt. This month will provide more information on this complex topic.

Michael Smith is a California Attorney certified as a tax specialist, and an Enrolled Agent. He specializes in individual and corporate tax problems. Michael is also involved with litigation of tax issues, not only at the audit phase, but in the US Tax Court and US District Courts as well.

PRESIDENT'S MESSAGE
by Peggy Hall, EA
Hello again. I am back as President of the Best Chapter (East Bay) of Enrolled Agents. Why am I back you ask? Well, the pros say that practice makes a person improve so I am eagerly looking forward to my second term in office.

Speaking of some things staying the same (me as President), there are many changes over which we have no control. Tax laws change, technology changes, our families change, etc. Last week a friend made the observation that I do not like change. I was surprised at that comment as I have always considered myself a flexible person. Then I looked at myself and the systems I have in place for my tax practice, and noticed how reluctant I am to embrace new technology or new software. However, change is an opportunity for growth. So this year I am going to stop complaining (as much) and focus more on learning new strategies and systems. I will listen with more awareness as our members talk about new technology and see if I can not only understand it better but incorporate it into my practice.

In our chapter our membership changes sometimes due to retirement and/or death. With that in mind I am hoping we can replenish our membership rolls with younger people. I want to concentrate more on college outreach. I would appreciate some of you coming forward to volunteer with your ideas or by attending career nights and accounting society meetings at colleges in our area. CSEA has a lot of materials we can use.

Our chapter retreat is June 6 at the Chapter Office. Lunch will be provided. Anyone is invited, and encouraged to come with ideas or simply to participate as we plan the year. The retreat is simply a time to choose goals and focus and to set up our strategies to accomplish these goals.

There is a lot happening this summer at CSEA and NAEA. Plan to attend the CSEA Annual Meeting in Torrance, California State Tax Agency Representation and/or the National Tax Practitioner Institute in Baltimore Maryland. There are scholarships available through CSEA and NAEA to attend some of the educational offerings. These scholarships are not hard to get so do not be shy in asking how to apply for them. Many of us are here at Super Seminar having a great time.
NEW BOARD ELECTED
by Tom Johnston, EA, Nominating Chair
The following were elected to these offices for the 2009-2010 fiscal year at the Annual Meeting in May, 2009:

President: Peggy Hall EA
1st Vice President: Tom Johnston EA
2nd Vice President: Cherry Comstock EA
Secretary: Marjorie Williams-Jones EA
Treasurer: Tim Hintzoglou EA
Director 2009-2010: Chris Christopherson EA
Director 2009-2010: Jerriyllyn Krebs EA
Director 2009-2010: Bob Olsen EA
Director 2009-2011: Patty Pringle EA
Director 2009-2011: Margie Hines EA
Director 2009-2011: Andy Rogers EA

REPORT OF THE BYLAWS COMMITTEE
by Sal Romo Jr., EA, Chair
The following changes to EBAEA’s Bylaws were passed at the Annual Meeting in May, 2009:

To amend Article 4.02 of EBAEA’s Bylaws by striking the last two sentences.
Explanation: At its annual meeting in June, 2008 CSEA amended its bylaws such that chapters with more than 200 members are no longer authorized a second director. That action rendered EBAEA Bylaws Article 4.02 inconsistent with CSEA Bylaws. EBAEA’s Affiliation Agreement with CSEA requires that EBAEA’s Bylaws not be in conflict with CSEA’s Bylaws. The following illustrates the results of this recommendation:

4.02 Composition. The Board consists of 12 persons: President, First-Vice President, Second-Vice President, Secretary, Treasurer, the Immediate Past President, and six member elected from the membership at large, all of whom must be active members in good standing of the Association. Two members of the Board of Directors shall also be CSEA directors, and shall be so designated by the nominating committee. CSEA directors can be either an officer or director of the board and shall serve a term of one year, with no more than four consecutive terms.

CSEA HAS NEW MISSION STATEMENT
by Tom Johnston, EA, Director
At the May Board meeting of CSEA the following new mission statement was approved: “The California Society of Enrolled Agents is a progressive, professional association dedicated to serving EAs in California and abroad, enabling them to grow, prosper, and lead as The Tax Professionals while serving taxpayers in a dynamic, rapidly changing environment with integrity and trust.”

Other significant items of business were to adopt a new Board Policy Governance Manual, propose term limits on directors, and approve a one year membership drive from July 2009 to June 2010 giving new members of all classes a $25 certificate toward CSEA education classes (the certificate is good for one year from date of joining).

The board voted on a number of awards including Chapter of the Year for which East Bay was one of five chapters nominated. Awards will be given in June at the Annual Meeting in Long Beach.

The Professional Education Production Committee has worked very hard to bring the membership excellent education opportunities as evidenced by the Super-Seminars, CSTAR (California State Tax Agency Representation) in San Diego June 15-16, classes at the upcoming Annual Meeting June 23-26, expanding the phone in classes to include power point presentations (digitAX), online classes, Tax Practice Management, and The Tax Boat 2009 to Scandinavia during Aug. 22 - Sep. 4. Enrollment has been down this year which greatly affects CSEA’s income for the year. Please support our CSEA education classes, they are high quality and help provide the resources so CSEA can provide you additional professional benefits.

EXPOSE YOURSELF TO THE PUBLIC
by Andrew Rogers, EA
Here’s a chance to publically expose yourself to small business owners and entrepreneurs who are looking for tax help in a “non-sales” environment. I have been voluntarily speaking on behalf of the IRS in seminars around the Bay Area and beyond telling business owners and bookkeepers about the changing payroll tax rules. The classes are marketed by the EDD to employers as part of quarterly mailings and regularly draw 15-30 people. If you want to grow your practice with small business clients, speaking at a free seminar sponsored by the government is a good start. For more information, please look at the two pages at the end of this Bulletin.

ESTATE AND TRUST TAXATION
Save the date! Our own Sal Romo, EA, will conduct a mini-seminar on the basics of estate and trust income taxes. The seminar will be held at our Chapter Office conference room from 1:30 - 5:00 p.m. on Monday, July 27. Please call Brian Pon at (415) 924-1091 or e-mail BrianPon@FinancialConnections.com if you are interested in attending.

PRACTICE MANAGEMENT
Due to popular demand, EBAEA is working with Duncan Sandiland to produce an expanded version of the “Practice Potential” presentation he gave at the December dinner meeting. It is expected that this will become a 4-5 hour miniseminar scheduled for early August. If you would like to add you comments or suggestions before the program is finalized, please email Duncan at EastBayEAs@aol.com as soon as possible.
ARE YOU GETTING IRS ALERTS?
Most e-filers already subscribe to IRS Quick-Alerts to receive valuable and timely information that impacts you, your clients and your in-house e-filing program. If you are not enrolled in this free service, you may want to consider registering at http://www.envoyprofiles.com/QuickAlerts/
For more information, visit IRS.gov at http://www.irs.gov/taxpros/providers/article/0,,id=97623,00.html

SPECIAL ENROLLMENT EXAM CLASS
Once again, we are offering the SEE prep class for all prospective EAs. The class will be offered in three parts, corresponding with the three parts of the exam. Classes will start July 11th and continue through September 19th on Saturdays at the Chapter Office in Hayward. Instructors are Pat Golden, EA; Tom Johnston, EA; Peter Lingane, EA; Sal Romo, EA; and Bart Rugo, EA. The class qualifies for CTEC continuing education credit. Scholarships are available through CSEA and NAEA. More information is available on the web at ebaea.org or by contacting Tom Johnston at 925-828-4500 or taxtomea@comcast.net.

AN OUNCE OF PREVENTION
It is important to always have aspirin in the home, in your purse, in the car. Why by your bedside?
There are other symptoms of a heart attack besides pain on the left arm. Less frequently occurring symptoms are an intense pain on the chin, as well as nausea and lots of sweating. There may be no pain in the chest during a heart attack. The majority of people (about 60%) who had a heart attack while sleeping did not wake up. However, if a heart attack occurs, the chest pain may wake you.

If that happens, IMMEDIATELY dissolve two aspirins in your mouth and swallow them with a bit of water. Snopes.com says to take one 325mg aspirin. Afterwards, phone a neighbor or a family member who lives very close by and state “heart attack” and that you have taken two aspirins. Take a seat on a chair or sofa and wait for their arrival and DO NOT LIE DOWN. Ask your doctor about this during your next checkup.

2009 IRS PRIORITY TELEPHONE LINES

<table>
<thead>
<tr>
<th>Service</th>
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<tbody>
<tr>
<td>Practitioner Priority Service</td>
<td>(866) 860-4259</td>
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<tr>
<td>IRS Individual Tax Help Line</td>
<td>(800) 829-1040</td>
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<tr>
<td>Business &amp; Specialty Tax Line</td>
<td>(800) 829-4933</td>
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<tr>
<td>e-Help (Practitioners only)</td>
<td>(866) 255-0654</td>
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<tr>
<td>Refund Hotline</td>
<td>(800) 829-1954</td>
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<tr>
<td>Forms &amp; Publications</td>
<td>(800) 829-3676</td>
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<tr>
<td>National Taxpayer Advocate</td>
<td>(877) 777-4778</td>
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<tr>
<td>EFTPS</td>
<td>(800) 555-4477</td>
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BULLETIN ADVERTISING POLICY
by Duncan Sandiland, Bulletin Editor
To encourage more Members to use the Bulletin to fill their needs, we present the following for advertisers:
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 WANTED
Oakland EA starting search for tax staff for next season and hoping to “audition” prospective employees during extension time. Please note: I am looking for someone with MAXIMUM 2 years tax prep experience; I do my own training. I will consider someone with no tax experience but a head for numbers and absolute accuracy. I’m not looking for an extension season-only employee. Contact Jan at JanZtax@aol.com or 510-482-1015.

PART-TIME HELP AVAILABLE
I am a new Enrolled Agent (2007), seeking part-time employment through the extension season. A practice that has a diverse clientele base would be ideal, as I wish to expand my tax knowledge. I am familiar with Lacerte and ProSeries tax software, and I am willing to accept compensation commensurate with an apprenticeship level arrangement. Please contact Doug Bodemann at 925-872-8500 or email bodemanntax@yahoo.com.
MARK YOUR CALENDAR - Tax Talk 2009
by Patty Pringle, EA

This year the East Bay Association of Enrolled Agents annual Tax Talk Seminar will be held on November 4th, 5th and 6th, at the Radisson Hotel in Dublin. Three days of quality education and updates at an excellent value. This year there will not be an increase in the cost of the seminar from the 2008 price.

This year’s seminar features a variety of topics and speakers.

Wednesday
Robert McKenzie, JD, EA,
- Representation Update
- Reducing IRS Penalties
Twila Slesnick, EA
- Retirement Update
Jennifer MacMillan, EA
- Ethics (two hours required)
  Jennifer is a Past President of CSEA and current President of the CSEA Education Foundation
Joe Calderaro, IRS Technical Coordinator
- After hours “Questions and Answers”

Thursday
Vicki Mulak, EA
- Schedule C Acquisitions and Dispositions
- The S-Corp K-1
- Is It Time to Incorporate?
- Corporation Liquidations

Friday
Tom Daley, CPA, JD and Gary McBride, JD, CPA
- Federal and California Update

More information about the speakers and topics will be provided in future Bulletins.

CALENDAR OF EVENTS

July 2009
1 CSEA digiTAX: “Closing a CA Corporation”
@ csea.org (webinar)
15 EBAEA Dinner Meeting: “CFS Tax Tools”
@ Francesco’s Restaurant, Oakland
27 EBAEA Miniseminar: “Estate and Trust Taxes”
@ Chapter Office, 30100 Mission Blvd, Hayward

August 2009
5 CSEA digiTAX: “Turn a Hobby into a Business”
@ csea.org (webinar)
19 EBAEA Dinner Meeting: “”
@ Radisson Hotel, Regional St, Dublin

September 2009
2 CSEA digiTAX: “Appreciated Real Estate”
@ csea.org (webinar)
16 EBAEA Dinner Meeting: “Ethics” (2 hours)
@ Radisson Hotel, Regional St, Dublin
25 CSEA/FTB/EDD/BOE Liaison Meeting
@ Holiday Inn Capitol Plaza, Sacramento

October 2009
7 CSEA digiTAX: “Divorce and Taxes”
@ csea.org (webinar)
21 EBAEA Dinner Meeting: “Military Issues”
@ Radisson Hotel, Regional St, Dublin

November 2009
4 CSEA digiTAX: “Communication - ETHICS”
@ csea.org (webinar)
4-6 EBAEA TaxTalk seminar 24 hrs CPE
@ Radisson Hotel, Regional St, Dublin
18 EBAEA Dinner Meeting: “”
@ Radisson Hotel, Regional St, Dublin

December 2009
2 CSEA digiTAX: “IRS Hot Topics”
@ csea.org (webinar)
16 EBAEA Dinner Meeting: “”
@ Radisson Hotel, Regional St, Dublin

January 2010
6 CSEA digiTAX: “California Tax Update”
@ csea.org (webinar)
20 EBAEA Dinner Meeting: “”
@ Radisson Hotel, Regional St, Dublin

June 2009
3 CSEA digiTAX: “My Loved One Has Died”
@ csea.org (webinar)
15-16 CSEA C-STAR
@ Town & Country Resort, San Diego
17 EBAEA Dinner Meeting: “Foreclosure”
@ Francesco’s Restaurant, Oakland
23-26 CSEA Annual Meeting + 18 hours CPE
@ Doubletree Hotel, Torrance, CA
27-28 CSEA Board/Committee Meeting
@ Doubletree Hotel, Torrance, CA
**Small Group Tax Meetings**

**Antioch /Brentwood**
Fridays 8:00am
Brentwood Café, 8500 Brentwood Blvd, Brentwood
Ken Seamann EA (925) 634-8297

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

**Livermore Area**
Fridays 8:45am
Rock House Café on Portola Ave, Livermore
Richard Goudreau EA (925) 606-6672

**Castro Valley**
3rd Tue 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

**Email-only Group**
as needed
Send an email to halloftaxes@hotmail.com
Peggy Hall EA (925) 388-1040
Want a group in your area? Contact any of the above leaders for advice and assistance.

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**2009 - 2010 Board of Directors and Committee Chairs**

**President:** Peggy Hall EA 925-388-1040

1st VP: Thomas Johnston EA 925-828-4500
2nd VP: Cherry Comstock EA 925-778-0281
Treasurer: Tim Hintzoglou EA 925-930-7737
Secretary: Marjorie William-Jones EA 510-482-6204
Immed Past Pres: Thomas Johnston EA 925-828-4500

**Director 2009-2010:**
- Chris Christopherson EA 925-786-7660
- Jerrilyn Krebs EA 925-980-6568
- Bob Olsen EA 925-837-8329

**Director 2009-2011:**
- Margie Hines EA 510-247-9255
- Patty Pringle EA 510-912-1682
- Andy Rogers EA 510-522-2300
- CSEA Director: Thomas Johnston EA 925-828-4500
- IRS Practitioner Panel: Phil Fieglr EA 510-530-1174

**Communication Committee, (2nd VP)**
**Chair:** Cherry Comstock EA 925-778-0281
**Membership:** Clare Flores EA 510-785-8356
Membership: Marjorie Wms-Jones EA 510-482-6204
**Outreach:**
- Public Affairs: Lonnie Gary EA, USTCP 650-559-5124
- Social Affairs: Patricia Gilchrist EA 925-833-8822
- Practice Preservation: Linda Fox EA 925-846-5913

**Disaster Services:** Janet Bridges EA 510-505-0818

**Education Committee, (1st VP)**
**Chair:** Thomas Johnston EA 925-828-4500
**Tax Talk:** Patty Pringle EA 510-912-1682
**Program:** Bob Olsen EA 925-837-8329
**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 925-487-1691
**Budget & Finance:** Walt Thomas EA 925-487-1691
**Chapter Office:** Dagmar Bedard EA 510-537-3883
**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 510-912-1682

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**HUMOR**

The annual revenues of the companies in the S&P 500 stock index are almost evenly produced 50/50 from inside and outside the USA. Eight years ago (2001), just 30% of sales for the S&P 500 companies came from outside the USA. (Financial Times)

The top 1% of wage earners (AGI >$388,805) took home 22.1% of all national income in 2006, up from 8.5% in 1980. This same group paid 39.6% of all federal income tax in 2006, up from 19.1% in 1980. (IRS, Tax Foundation)

A computer lets you make mistakes faster than any other invention, with the possible exception of motorcycles, handguns, and tequila.

A taxpayer is someone who works for the federal government but who doesn’t have to take a civil service examination. - President Ronald Reagan.
2009 SPECIAL ENROLLMENT EXAM PREPARATION CLASSES

Presented By
EAST BAY ASSOCIATION OF ENROLLED AGENTS

Part 1 – Individuals  Dates: July 11, 18, 25  CPE 18 hrs*

Part 2 – Businesses  Dates: Aug 1, 8, 15, 22, 29  CPE 30 hrs*

Part 3 -- Representation, Practice, Procedures  Dates: Sep 12, 19
  CPE 12 hrs*  You must attend all classes in part for credit  *See pg 2 for CPE

Time: Saturdays 9:00 AM to 4:00 PM (Lunch is on your own)

Location: Peach Tree Plaza, 30100 Mission Blvd, Hayward CA 94544
  Conference room near Suite 6

Instructors: Pat Golden, EA; Tom Johnston, EA; Peter Lingane, EA; Sal Romo, EA; and Bart Rugo, EA

Prerequisite: Basic knowledge in tax preparation of Form 1040

Class Fees:
  All three parts - $835
  Early bird discount by June 20 - $785
  Separately - Part 1 $285, Part 2 $485, Part 3 $210

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
2009 TAX TALK

Presented By
EAST BAY ASSOCIATION OF ENROLLED AGENTS

Nov 4: Robert McKenzie - Representation - 4 hrs
Twila Slesnick - Retirement Plans Update - 2 hrs
Jennifer MacMillan - Ethics - 2hrs
6:00 PM Tax Talk After Hours with Joe Calderaro

Nov 5: Vicki Mulak - Business Entities and Dissolutions - 8 hrs

Nov 6: Gary McBride & Tom Daley - Federal /CA Update - 8 hrs

FEES
All 3 days
NAEA/CSEA Members $499 by 10/16/09, $529 after
Non-Members $529 by 10/16/09, $559 after
Lunch included

Any One Day
NAEA/CSEA Members $199 by 10/16/09, $229 after
Non-Members $229 by 10/16/09, $259 after
Lunch included

Nov 4, 5 & 6
8:00 AM - 5:00 Pm

Radisson Hotel
6680 Regional Street
Dublin CA 94568

Contact: Patty Pringle 510-912-1682
e-mail: eapattypringle@sbcglobal.net

Register online at: www.123signup.com/calendar?Org=ebaea
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 four years, we have reached over 15,000 California businesses and independent contractors providing them payroll and employment tax instruction.

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 very successful, realities have presented themselves prompting retooling of the existing outreach model. We need qualified and motivated presenters 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 presenters that wish to volunteer to be a part of our instructor cadre. We are excited about the possibility of partnering with you to serve the small business and self-employed community.

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**Two Day Training Sessions**

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<td>July 14 - 15, 2009</td>
<td>Northridge, CA</td>
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<tr>
<td>August 5 - 6, 2009</td>
<td>Sacramento, CA</td>
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<tr>
<td>September 1-2, 2009</td>
<td>Oakland, CA</td>
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<tr>
<td>July 28 - 29, 2009</td>
<td>Ventura, CA</td>
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<tr>
<td>August 18 - 19, 2009</td>
<td>San Jose, CA</td>
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<tr>
<td>September 1 - 2, 2009</td>
<td>Oakland, CA</td>
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<tr>
<td>Laguna Niguel, San Diego &amp; San Bernardino</td>
<td>TBD based on interested received</td>
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This opportunity is open to anyone with a tax or accounting background 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 contact the point of contact nearest you to RSVP as soon as possible, space is limited.

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For further information please contact:

**Metro Los Angeles**  
Metro Los Angeles, Ventura, Santa Barbara & San Luis Obispo Counties  
Cathy Ortiz  
(213) 833-1227  
Cathy.Ortiz@irs.gov

**Northern California**  
Bay Area, Fresno, Sacramento & San Jose  
Christella Sanchez  
(916) 974-5117  
Christella.A.Sanchez@irs.gov

**Southern California**  
Orange County, San Diego, & Inland Empire  
Lori Cacioppo  
(949) 389-4609  
Lori.Cacioppo@irs.gov