NEXT MEETING Wed, August 19, 2009

Place: DUBLIN Radisson Hotel
(go to 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: “Hot Real Estate Issues”
Cost: $35.00 with reservation by Friday August 14
$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.

August Topic: “Hot Real Estate Issues”
Speaker: Ron Roberson, CPA

It is our pleasure to bring special guest speaker
Ron Roberson, CPA, to the August 19 dinner meeting.
Ron is a regular speaker for CSEA SuperSeminar. For
the past ten years, Ron has spoken publicly to hundreds
of tax law professionals concerning recent changes in the
law, and various topics such as tax planning opportuni-
ties and day-to-day challenges that tax professionals are
facing. Ron will be speaking to us about Critical Issues
Concerning Real Estate.

In addition to his lectures, Ron has authored and
co-authored many tax publications and updates. His
energetic, easy to understand and humorous presentation
style has made him a crowd favorite nationwide. This is
something you will not want to miss. Sign up now and
bring other EAs and tax professionals.

PRESIDENT'S MESSAGE
by Peggy Hall, EA

Wishing you well! Come hear Ron Roberson
speak about Hot Real Estate Issues.

Thank you to our new volunteers, Shelagh Gal-
lagher, EA and Irene Moore, EA, who have volunteered
to do the financial review. Irene has also agreed to co-
chair the Program Committee for the dinner meetings. It
is great to see her enthusiasm! Say hello to her at the
August Dinner Meeting and give her your ideas. She
will be seated next to our speaker, Ron Roberson.

Our Bulletins include educational offerings of
nearby chapters. We want you to attend our meetings,
and also the many local opportunities for education.

Get out there and service your clients! Help
your small business clients promote their businesses.
Let's think outside the box to build our own and our
client's businesses in these troubled times. Next month's
President's Message will be “How to Get New Clients.”
Send me your ideas. East Bay Association of Enrolled
Agents ROCK! See you soon.

SEPTEMBER ETHICS

The Board approved the following: The Sep-
tember Meeting on Sept 16, 2009 will be two hours eth-
ics so all meetings will be moved up 1/2 hour (and run
about 10 - 20 minutes later, but no later than 9 pm). The
Board Meeting will be 4:00 pm, networking will be 5:45
pm, dinner 6:15 pm. Dinner price will be $10 more: $45
by Friday before meeting and $55 after. Those with
subscriptions pay no extra charge.

Topic: “ETHICS and EXPECTATIONS,
What's New, Old, and Troublesome?” (with Real Life
Scenarios) by Thomas W. Johnston, EA.

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
unssubscribe to either list at any time you wish. For more
information and to manage your subscription, visit:
http://ebaea.org/cgi-bin/dada/mail.cgi
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 started July 11th and will 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.

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 telephone 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.

FRESNO CAMPUS TOUR

IRS recently held the first tour of the Fresno Campus since 9/11. Two EBAEA members were part of the very restricted group invited to attend. A very long writeup of the tour will be attached to the September Bulletin.

PRACTICE MANAGEMENT

Due to popular demand, Duncan Sandiland will present an expanded version of the “Practice Potential” presentation he gave at the December dinner meeting. The new 4 hour miniseminar will be held from 9:30am til 2pm at the Marie Callender’s restaurant in Concord. Space is limited, so please sign up now. For more details, please see the flyer in this issue.

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.

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 11 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 all eleven dinners (value $385).

This plan is only offered through our August meeting and takes your summer vacation into consideration. Enrolling after the July meeting and before the August meeting assures you ten meetings for $315; which still gives you a free dinner.

To enroll, either 1) sign up online now or 2) 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 3) sign up online as normal and bring a check for the remaining amount to the dinner meeting.

The Board of Directors requests that if you are not able to make a meeting, please contact the Chapter Office and cancel or say who is attending in your place. There are no refunds for dinners not used. If you have any questions, please call or email the Chapter Office at ebaea@ebaea.org.

APPEALS OPEN HOUSE

On July 14, Area Appeals held the first Open House meeting in several years. Please see the full-page writeup (in teeny-tiny type) of this event later on in this issue.
ANNUAL IRS TOWN HALL MEETING
Wednesday, September 23 should already be marked on your calendar. If not, clear your appoint-ments, gather your questions, and come on down to the Radisson! The annual IRS Town Hall meeting is coming to town, and this year, it’s right in our backyard so there’s no excuse for not coming. Please see the flyer-registration form in this issue, or sign up online today.

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 publica-tion. Send the desired text to: bulletin@ebaea.org
5) Member notices seeking or offering employ-ment, 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 not-ices 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 EBAAEA.

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
You don’t need to travel far to get top quality education. This year the East Bay Association of Enrolled Agents Annual Fall Seminar “Tax Talk” will be held on November 4th, 5th and 6th, at the Radisson Hotel in Dublin. Three days of continuing 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.

>>>$$ REMINDER
Don’t forget the EARLY BIRD DISCOUNT is only available if you register online before September 1, 2009 or postmark your mailed registration form before September 1, 2009. So don’t delay – sign up today.

>>>VOLUNTEERS NEEDED – GET INVOLVED
We are looking for volunteers. If you would like to volunteer and lend a hand in any way your help is always needed and appreciated. Please contact Patty Pringle capattypringle@sbcglobal.net or 510-912-1682.

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.
**August 2009**

5  CSEA digiTAX: "Turn a Hobby into a Business"
   @ csea.org (webinar)
19  EBAEA Dinner Meeting: "Hot Real Estate Issues"
   @ Radisson Hotel, Regional St, Dublin
21  EBAEA Miniseminar: "Practitioner Potential"
   @ Marie Callender's, 2090 Diamond, Concord
27  EBAEA Miniseminar: "Payroll in California"
   @ Chapter Office, 30100 Mission, Hayward

**September 2009**

2  CSEA digiTAX: "Appreciated Real Estate"
   @ csea.org (webinar)
16  EBAEA Dinner Meeting: "Ethics" (2 hours)
   @ Radisson Hotel, Regional St, Dublin
19  EBAEA Miniseminar: "Schedule C"
   @ Chapter Office, 30100 Mission, Hayward
23  Annual IRS Town Hall Meeting
   @ 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

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**Small Group Tax Meetings**

<table>
<thead>
<tr>
<th>Area</th>
<th>Date</th>
<th>Time</th>
<th>Location</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>Antioch/Brentwood</td>
<td>Fridays</td>
<td>8:00am</td>
<td>Brentwood Café, 8500 Brentwood Blvd, Brentwood</td>
<td>Ken Seamann EA (925) 634-8297</td>
</tr>
<tr>
<td>Danville Area</td>
<td>4th Tue</td>
<td>9:30am</td>
<td>Pascals French Oven, 155 Railroad Ave, Danville</td>
<td>Michael Power EA (510) 366-8836</td>
</tr>
<tr>
<td>Livermore Area</td>
<td>Fridays</td>
<td>8:45am</td>
<td>Rock House Café on Portola Ave, Livermore</td>
<td>Richard Goudreau EA (925) 606-6672</td>
</tr>
<tr>
<td>Castro Valley</td>
<td>3rd Tue</td>
<td>8:00am</td>
<td>Carrow's, 2723 Castro Valley Blvd @ Lake Chabot, CV</td>
<td>Dagmar Bedard EA (510) 537-3883</td>
</tr>
<tr>
<td>South Alameda County</td>
<td>1st Wed</td>
<td>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 (510) 487-1691</td>
</tr>
</tbody>
</table>

**Email-only Group**

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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**HMMMMM...**

The average premium last year for an employersponsored health plan covering a family of 4 was $1,057 per month. On average, an employee pays 26% of the total premium (@ $280 per month) and the employer pays the remaining 74% (@ $777 per month). Only 9% of employees think their employer is paying at least $500 per month per employee for health insurance. (Kaiser)

Household debt in the USA grew from 69% of our gross domestic product at the end of 1998 to 100% of GDP by the end of 2008. GDP is the annual market value of all goods and services produced domestically by the US. (Commerce Dept, Federal Reserve)

**HUMOR**

A political promise today means another tax tomorrow.

A businessman on his deathbed called his friend and said, “Bill, I want you to promise me that when I die you will have my remains cremated.” “And what do you want me to do with your ashes?” The businessman said, “Just put them in an envelope and mail them to the IRS and write on the envelope, ‘Now you have everything.’”
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 Williams-Jones EA 510-482-6204
Immed Past Pres: Thomas Johnston EA 925-828-4500
Director 2009-2010:
  Chris Christopherson EA 925-786-7660
  Jerrilynn 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 Fiegler 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
CTEC Panel: Walt Thomas EA 510-487-1691
Mini Seminar Team: Andy Rogers EA 510-522-2300
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: 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

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

2009 Continuing Tax Education for Enrolled Agents and CTEC’s

Friday, August 21, 9 am – 3 pm Practice Management
5 hours $189

Thursday, August 27, 10 am – 4 pm Payroll in California
5 hours $25

Saturday, September 19, 10 am – 1 pm Schedule C
3 hours $25

To sign up: www.123signup.com/calendar?Org=ebaea

Some class sizes are limited – sign up early to reserve your spot

Sponsored by East Bay Association of Enrolled Agents
Find Details and look for future CPE classes at

Subscribe to the Bulletin at
http://www.ebaea.org/cgi-bin/dada/mail.cgi/u/Bulletin/
**Highlights from IRS Practitioner Liaison Meeting, Oakland (1/14/2009)**

**IRS Examination Priorities** include increasing audit coverage, addressing abusive transactions (promoters and participants), addressing unreported income, and focusing on high income non-filers.

IRS has been doing a lot of hiring of Revenue Agents: Originally planned to hire thirty-six Revenue Agents in February 2009. However, plans have changed, and we now plan to hire one hundred-and-five Revenue Agents this February. IRS also plans to hire additional 42 Revenue Agents in April, 42 Tax Compliance Officers in May, 101 Revenue Agents in June and 25 Tax Compliance Officers in August.

**California Examination Plans include the following:**

- More than 33,000 Office Exams
  - 12,000 Form 1040, under $200K – No Schedule C
  - 19,700 Form 1040, under $200K – with Schedule C
  - 1,600 Form 1040, over $200K

- More than 33,000 Field Exams
  - 19,000 Form 1040, under $200K
  - 6,600 Form 1040, over $200K (2,300 over $1 million)
  - 3,000 corporations
  - 4,000 flow-through (1120’s, 1065, 1041)

Per Sheryl Parker (*IRS Examination Territory Manager* for Oakland, Vallejo and Walnut Creek), the “$200K figure is derived from the taxpayer's Total Positive Income (TPI) reported on the tax return”.

**Other “Tax Practitioner Video and Audio Presentations” available on our IRS.gov website:**

These are short presentations and are dedicated to helping the tax practitioner: Campus Compliance Services – “A Dialogue with Practitioners” Video is available to view on our IRS website. It provides a basic overview of the Campus Compliance Service Operations. Topics discussed include: Power of Attorney; Automated Under Reporter (AUR); Correspondence Audit; Centralized Offer-in-Compromise; Practitioner Priority Service.

**Q&A:**

**Question:** How long it takes for the IRS to generate a release for Federal Tax Liens on a satisfied account?

- **Answer:** The IRS will issue a Certificate of Release of the Federal Tax Lien within 30 days after we determine that the tax due included accrued interest, penalties, and other additions is satisfied by paying the debt or having it adjusted. Since the Certificate of Release is sent to the original recording office, you or your client may want to check there to ensure that it gets properly recorded. To speed up the process, you may also want to advise your client to pay with cashier's check or other guaranteed funds rather than by personal check since that may add time for the check to clear.
On July 14, local IRS Appeals held an introductory-level Open House in San Francisco. Representing IRS were Kathy Arras, Acting Area Director, and all senior Area Appeals Team Managers. After introductory remarks, all managers gave a presentation explaining particular aspects about their teams.

Director Arras (and all the Appeals managers) was very clear in stating that Appeals reports directly to the Commissioner, and Appeals spends substantial effort to maintain their independence from Compliance. Appeals only has about 1800 total employees throughout the organization, as compared to about 100,000 for IRS proper. Appeals is actively hiring, so if you’re thinking about giving up those late spring and fall worknights, give them a call! Before Appeals was established in 1927, the only method for taxpayers to challenge IRS assessments was to go directly to court. The SF Appeals office is located at 160 Spear St between Howard and Mission.

Exam Team Manager Frank Medeiros spoke about ex parte communications (hereafter “EPC”). Roughly defined, EPC are any communications Appeals has with anyone other than the taxpayer (or representative). In order to maintain impartiality, Appeals officers are heavily restricted in what EPC they can conduct or accept. Appeals cannot discuss substantive case matters with Exam/Collection/other IRS staff without offering the taxpayer the opportunity to be present. Note that the taxpayer does not have to be present, but he must be given the opportunity to be present. EPC does not restrict discussion of ministerial or administrative issues such as math errors or requests for records. EPC also does not restrict questions about authorities cited by Compliance, nor does it include discussion of credibility of taxpayer’s representative.

Appeals can consult freely with District Counsel, with two exceptions. First, Appeals cannot discuss any case with an IRS attorney who was involved in that case before it came to Appeals. Second, Counsel cannot provide any advice regarding settlement ranges or offers, as this is purely the province of Appeals.

The taxpayer can gain access to the entire IRS file at any time by filing a Freedom of Information Act (“FOIA”) request. The local Disclosure Office will review the file and redact any sensitive information (usually this means confidential informants) before providing the file to the taxpayer.

Appeals Account Resolution Specialist (“AARS”) Team Manager Dale Medsker spoke next. AARS is based in Fresno and is the only group of its kind throughout IRS. This very small and highly experienced group takes care of all the problems that arise after an Appeals case does not close properly. They release liens, cut refunds, fix NOL carrybacks, apply payments, fix IAs, and so on, covering almost every imaginable issue that might arise. These folks do incredible things. You can reach them at 559-4546-5931 M-F 7-3 PST and they promise a 24-hour callback. The only bad thing about this supergroup is that they only handle closed Appeals cases.

Next was Collections Team Manager Richard Stefanski, who stated that CDP and OIC cases account for nearly half the Collections caseload. He said that Collections Appeals only cares about the facts in the file, not about IRS opinions of the taxpayer or representative. The rest of his discussion concerned lien and levy appeals.

A lien (Notice of Federal Tax Lien) allows a CDP to be filed, which can be challenged in Tax Court. A levy allows an Appeals protest, but due to the timing of the levy enforcement system, you’ll only have about five days for Appeals to process the protest, so move fast!

If a CDP is filed late, you can still get an equivalency hearing. Appeals will treat this for all purposes as a CDP, except that you cannot continue to Tax Court if you disagree. If there is no postmark on an envelope, Appeals will use reasonable judgment to infer whether it was timely mailed.

Nancy Talajkowksi spoke about the Fast Track Settlement (“FTS”) program. This is still experimental, and is based in SB/SE. Its purpose is to try to prevent cases going to Appeals by bringing in the FTS folks before the 30-day letter is issued. All parties must come to the table “in the spirit of resolution”. No new evidence is permitted, there are no limitations on ex parte discussions, and the goal is to close the matter in 30-60 days. If the matter cannot be resolved in FTS, all FTS mediation arguments and notes are expunged and the case goes to back to the normal path and the 30-day letter is issued. Currently all SB/SE have mediation options, but the settlement program is under trial.

The final presenter was James Lee, Post Appeals Mediation Team Manager. Unlike FTS, this group becomes involved after the 30-day letter is issued. They offer both nonbinding mediation and binding arbitration. A pre-conference discussion is held to determine that both sides really are willing to compromise. You must come to the hearing as prepared as possible, and all decision makers must be present. No EPC are allowed, and they target 60 days to close the matter. RevProc 2002-44 has all the rules.

The attending practitioners received much useful information in a short span of time. All EAs should keep an eye out for such opportunities, and take full advantage of them whenever offered. You might not feel an immediate need for this information, but you cannot tell what tomorrow will bring, either for your clients or your fellow EAs who may be asking you for help.
2009-2010 DINNER SUBSCRIPTION

Automatic reservation at all eleven Chapter dinner meetings for one price.

No increase in price for different venue or additional CPE.

Check one:

_____ Beginning July eleven dinner meetings for the price of nine ($385 value for $315)

_____ Beginning August ten dinner meetings for the price of nine ($350 value for $315)

No subscriptions accepted after August 19 accepted.

If you do not plan to attend a meeting, please call the Chapter Office and cancel that dinner. No refunds or other discounts. However, you may authorize a substitute attend in your behalf if you can't attend.

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

Name: ________________________________________________
Address: ________________________________________________

______________________________________________
Phone: _____________________

Or you can reserve and pay online at https://www.123signup.com/calendar?Org=ebaea
2009 SPECIAL ENROLLMENT EXAM
PREPARATION CLASSES

Presented By
EAST BAY ASSOCIATION OF ENROLLED AGENTS

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=ebae](http://www.123signup.com/calendar?Org=ebae)

Information: Tom Johnston at 925-828-4500 or [taxtomea@comcast.net](mailto:taxtomea@comcast.net)

Scholarships: See CSEA and NAEA Websites for information.


To schedule exam: [www.prometric.com/irs](http://www.prometric.com/irs)
Practitioner Potential
Friday  August 21, 2009
9:30 am – 2:00 pm

Topics Discussed:

Psychology of a Tax Practice
Strategic Thinking for Fun and Profit
Developing a Really Usable Plan
Maximizing Value with Clients
Maximizing Value within Your Practice
Developing Reproducible Systems
Discovering Inefficient Processes
Painlessly Adapting More Efficient Technology

After this course, you should be able to have a much better understanding of your clients needs and motivations, and how to adapt your practice so you work smarter instead of harder. Following the principles of this course should result in at least a 10% increase in the profitability of your practice.

Location: Marie Callender’s Restaurant, Concord

This seminar is primarily intended for practitioners of all experience levels.
Attendees will be awarded four units of CPE.
No advanced preparation required.
Delivery Method: Group-Live

Registration Information:
$189 per attendee

Presented by: Duncan Sandiland, EA, CFP®, CLU, etc.

To Sign up: www.123signup.com/calendar?Org=ebaea

Refunds: Request for refund must be received in writing by August 17, 2009. No refunds will be granted after August 17, 2009. For more information regarding refund, complaint and/or program cancellation policies, please contact the Chapter Office at (800) 617-1040.
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
How to Prepare the 1120S Part 1: Getting In and Staying In

After this “flashlight with batteries” session, you should be able to quickly solve the most common problems encountered with “S” Corporation returns and accurately file a Form 1120S, even if your client has made a mess of things. You should also know what to tell your clients now to get them to make your life easier next year and reduce the likelihood of future problems.

A seminar for Enrolled Agents.

We’ll cover:
- Solving Basis Issues including The Golden Rule
- Section 351 Tax Free Conversions
- Reasonable Wages and Possibilities for Correcting after the Fact
- Auto Expenses & Health Insurance: reporting the correct way, and fixing them
- Excess Distribution Solutions
- What Treasury Decision from 2008 should make you happy

The class level is intermediate. This is not a ‘how to fill out the form’ class. Bring your questions! It would be helpful if you’ve done an 1120S or two before, but not required.

CLASS LIMITED TO 5 PARTICIPANTS

Choose from three dates:
Monday August 10 : 9 am – 1 pm.
Saturday September 5 : 9 am – 1 pm.
Monday October 5 : 9 am – 1 pm.

Class Location:
Law Office Conference Room, 1516 Oak Street, Suite 109, Alameda CA 94501

Fee Schedule:
NAEA/CSEA Members paid one month in advance $160
Non-Members or paid “late” $195
Check, MC, Visa, AmEx

Contact:
Andrew S Rogers, E.A.
Tax Buddha
1442 A Walnut St #365, Berkeley CA 94709 P(510) 522-2300, F(510) 522-2307

Day of Seminar Only: Cell (510) 332-0401

“We have entered into an agreement with the Office of Professional Responsibility, Internal Revenue Service, to meet the requirements of 31 Code of Federal Regulations, Section 10.6(g), covering maintenance of attendance records, retention of program outlines, qualifications of instructors and length of class hours. This agreement does not constitute an endorsement by the Office of Professional Responsibility as to the quality of the program or its contribution to the professional competence of the enrolled individual.” Sponsor Number 797 Refund Policy: Request for refund must be postmarked ten days before scheduled class. All refunds subject to a service charge of $15
Learn how to maximize IRS resources to increase your value to your clients, and earn up to 7 hours of CPE.

Let Subject Matter Experts from IRS, FTB and Other Government Agencies clarify issues and hot topics of importance to you and your tax practice.

Get the latest including:
- Tax Aspects of Foreclosures – Personal vs. Rental, Shorts Sales!
- Taxpayer Advocate Service – How we can work together to help your clients!
- Tax Panel – Discussion and Q&A session on a variety of topics that are determined by YOU.
- Hot off the Press – Updates on all the tax changes, stimulus packages, etc.

Follow us on twitter.com search townhallmeeting

Tuesday 22-Sep-09
Holiday Inn Capitol Plaza
300 J Street
Sacramento, CA 95814
Phone: (916) 446-0100
Fax: (916) 446-0117
Room Rate: $124 ask for “Town Hall”

Sign up for this date at:
www.123signup.com/calendar?Org=sacvalleyeas

For more information contact:
Sac Valley – Mary Philippson, EA
916-863-7767 taxmary@btntax.com
To pay by check, fill out the form below and mail to:
Sac Valley CSEA
PO Box 661353
Sacramento, CA 95866-1353

Wednesday 23-Sep-09
Radisson Hotel - Dublin
6680 Regional St
Dublin, CA 94568
Phone: (925) 828-7750
Fax: (510) 487-1501
Room Rate:$79 ask for “Town Hall”

Sign up for this date at:
www.123signup.com/calendar?Org=ebaea

For more information contact:
East Bay – Ravi Sundarraj, EA
925-984-1219 ravisun@Comcast.net
To pay by check, fill out the form below and mail to:
East Bay EA
30100 Mission Blvd. Ste. 6
Hayward, CA 94544

Thursday 24-Sep-09
Holiday Inn Fresno - Airport
5090 E. Clinton Ave
Fresno, CA 93727
Phone: (559) 252-3611
Fax: (559) 456-8243
Room Rate: $99 ask for “Town Hall”

Sign up for this date at:
www.123signup.com/calendar?Org=sacvalleyeas

For more information contact:
Central California – Vickie Strohl, EA
559-432-1251 vlstrohl@hotmail.com
To pay by check, fill out the form below and mail to:
CCCEA
1319 W Bullard Ave. #4
Fresno, CA 93711

REGISTRATION FORM

Please complete a separate form for each participant.

Name: ____________________________
Company: ________________________
Address: _________________________
City: __________ State: _____ Zip Code: ______
Phone: (_____): __________ Fax*: (_____)
*Email Address: ____________________
* Fax # or Email Address is required for registration confirmation.
How did you hear about the event? __________

For CPE Credits please provide the following:
EA# _______ CPA# _______ BAR# _______
CTEC# _______ Other _______
Registration 7 AM / Workshop 8 AM to 4 PM

Receive 7 hours of CPE for attending this event.

Payment: (Includes Continental Breakfast, Lunch & Refreshments)

☐ Early Bird - $125  ☐ After Sept 8, 2009 - $150

CREDIT CARD PAYMENT IS PREFERRED
Or use Your ATM Card with VISA/MasterCard logo through secure online payment processing at

- www.123signup.com/calendar?Org=sacvalleyeas
  for 22-Sep-09 in Sacramento or 24-Sep-09 in Fresno
- www.123signup.com/calendar?Org=ebaea
  for 23-Sep-09 in Dublin

USE THIS FORM ONLY IF PAYING BY CHECK

Registration & Check are enclosed

Check only is enclosed
(Registration faxed; call for FAX number)

TOTAL ENCLOSED: $ ________
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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<thead>
<tr>
<th>Date</th>
<th>Location</th>
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<th>Location</th>
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<tbody>
<tr>
<td>July 14 - 15, 2009</td>
<td>Northridge, CA</td>
<td>July 28 -29, 2009</td>
<td>Ventura, CA</td>
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<tr>
<td>August 5 - 6, 2009</td>
<td>Sacramento, CA</td>
<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>
<td>Lagun 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.

For further information please contact:

**Metro Los Angeles**

Cathy Ortiz  
(213) 833-1227  
Cathy.Ortiz@irs.gov

**Northern California**

Christella Sanchez  
(916) 974-5117  
Christella.A.Sanchez@irs.gov

**Southern California**

Lori Cacioppo  
(949) 389-4609  
Lori.Cacioppo@irs.gov

**IRS**

Tax Professional Community

**EDD**

Employment Taxes Industry Specialization Minorities & Women Tax Professional Community

**EFTPS®**

Electronic Federal Tax Payment System

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Sacramento Valley Chapter

Fresno Grizzlies
(SF Giants)
Vs.
Sacramento River Cats
(Oakland A’s)
Raley’s Field
Cost $15 per person
Space limited
Fireworks after game

Date: 08/29/09
Time: 7:00 PM

Please call or email your RSVP
916-974-9393
randy@TeamDRK.com

Send checks made payable to:
Sac Valley CSEA
c/o DRK Associates
3808 Auburn Blvd. #41
Sacramento, CA  95821