The Bulletin

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

October 2009

NEXT MEETING Wed, October 21, 2009

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

4:00 Board Meeting
5:45 Networking
6:15 Dinner Buffet
6:45 Program: “Working WITH Financial Advisors”
Cost: $35.00 with reservation by Friday October 16
$45.00 with reservation after deadline

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

October Topic: “Working WITH Your Clients’ Financial Advisors”
Speaker: Brian Pon, EA, CFP®

Our October presentation by Brian Pon, EA, CFP® is titled, “Working with Your Clients’ Financial Advisors and Institutions: Tips for the Tax Professional and Tips for the Client.” Many of our clients have financial advisors and/or accounts at various institutions. But the tax burden and blame seem squarely upon us, the tax professionals. Improved communication and collaboration between tax and financial advisors can improve the client’s overall tax situation and help with tax strategies. Brian will provide ideas and suggestions on working with the financial professionals in your clients’ lives. Examples and strategies will be drawn from familiar and real-life examples.

Brian Pon is a fee-only Certified Financial Planner Professional and proud to be an Enrolled Agent. He works with individuals, trusts, families, and small businesses.

Active in financial education, Brian teaches financial planning seminars at University of California - Berkeley, and teaches tax planning and mentors students in the graduate financial planning program at Golden Gate University. He volunteers his time for Consumer Credit Counseling Service of the East Bay - now a division of Money Management International - where he conducts seminars on budgeting, cash and debt management, and introductory investing.

Brian Pon has been a principal in Financial Connections Group since 2000. Financial Connections has offices in Berkeley and Marin County.

Brian is a recovering engineer. He graduated from the University of California, Berkeley, with a degree in Engineering Physics and researched the effects of energy use on the environment at Lawrence Berkeley National Laboratory from 1991 - 2000.

PRESIDENT’S MESSAGE
by Peggy Hall, EA

First I have to say a huge Thank You to all of you who are making EBAEA such a great success. There are so many old and new volunteers who are helping this year that we are getting a lot done and having fun as well. I also want to Thank You for filling out your evaluations to all of our events. Your feedback is extremely helpful.

We are all becoming closer as we work and play together. I am writing this from Sacramento after a day of attending the CSEA Board and committee meetings, and a night of dinner, walking, talking drinking (not me) and dancing (yes, me). In the last week I have spent time with fellow Enrolled Agents first at the Town Hall Meeting, then at the State Liaison Meeting, and now at the CSEA Board Meeting. Each of these meetings has been extremely valuable to my practice for the information I have received, the government employees I have...
met, and for the opportunities to form relationships with Enrolled Agents. There is tangible value to getting together with colleagues who understand what you do. How many people in your life truly understand all the decisions you have to make, all the laws you have to know, how organized and detailed you have to be? There is so much value to becoming involved!

Look out for the Practice Management seminars offered by Duncan Sandiland, EA and by CSEA. I have heard rave reviews for both of these. Make sure to cajole Duncan so he will offer it again. The CSEA Practice Management seminar, held in Monterey this year, was attended both by new EAs and seasoned EAs. These seminars are a great time to participate - giving and receiving.

Look for articles elsewhere in this bulletin about the happenings at the CSEA Board Meeting. Luckily, what happens in Sacramento doesn’t stay in Sacramento - except, some of it stays there so come attend and learn “our little secrets”! Again, let’s support each other during this busy time.

**UNDECIDED ABOUT TaxTalk 2009?**
*by Patty Pringle, EA*

This year the East Bay Chapter of Enrolled Agents Fall Seminar “TaxTalk” will be held on November 4th, 5th, and 6th at the Radisson Hotel in Dublin, CA.

We offer 3 days of Continuing Education, a total of 24 hours CE (8 hours each day).

Duncan Sandiland attended Tax Talk in 2008 and is attending all 3 days again this year. When asked why, Duncan replied “I usually get over 100 hours of high-quality education each year, so why do I keep coming back to Tax Talk?

1) Convenience. No bridges to cross, no crawling over the hill to San Jose, and each night I can eat dinner at home with my family.

2) Affordability. Some of my CE costs over $100 per hour. TaxTalk has penthouse-quality speakers at a bargain basement price, and there's no hotel or meals or travel expense either, but the most important reason is…

3) Discussion. Only at TaxTalk can I discuss lecture comments with the same EAs I'll be calling for advice later. By getting their ideas and clearing up any confusion with the instructors during TaxTalk breaks, I eliminate lots of wasted, unpaid time during tax season.”

Tom Johnston offers this commentary: “TaxTalk always has top notch speakers, current relevant topics, and the best meals and snacks of any seminar. I never miss it.”

The **DISCOUNTED** rate for members is $499 for all 3 days and $529 for non members. The **DISCOUNTED rate for 1 day** is $199 for members and $229 for non members. To receive the DISCOUNT you need to sign up prior to OCTOBER 16, 2009.

Included in the price each day is **continental breakfast, lunch (choose one from three different choices each day) and afternoon munchies**.

The opening speaker on Wednesday is Robert McKenzie, JD, EA speaking on Representation. He will address “New Examinations and Priorities”. This is a “Hot Topic” since the IRS is hiring new auditors. In addition, Mr. McKenzie will cover “How to Reduce IRS Penalties”. Quality representation is significant to our clients and they rely on us, their tax professional for assistance. This is a great opportunity to sharpen your representation skills to provide that service to your clients.

Wednesday afternoon is the “Retirement Update” with Twila Slesnick, PhD, EA. There have been significant changes and new laws for 2009 and 2010 that will affect many of your clients. Learn the implications for advising clients on “Hot Button Issues”. Twila will also address pertinent and surprising Revenue Rulings and Private Letter Rulings.

Additionally on Wednesday we are privileged to have the past president of CSEA, Jennifer MacMillan, EA with a 2 hour presentation on Ethics. Jennifer’s presentation includes updates & changes that affect all tax professionals.

Wednesday evening enjoy wine, soft drinks, cheese and crackers at “East Bay Tax Talk After Hours” featuring Joe Calderaro, IRS Technical Advisor. This is an open discussion with a Q & A session and IRS issues. Joe swears that he is retiring in January and this may be your last opportunity to benefit from asking Joe questions and get the tidbits of IRS information that he is well known for.

Thursday Vicki Mulak, EA, CFP will give an all day presentation on Sole Proprietor and Business Entities. Is it time to incorporate? Tax planning and transitioning a sole-owner to a business entity. What type of entity? All you need to know checklist. The S-Corp K-1, loss limitations and suspensions, taxable distributions and loan repayments. Acquisitions & dispositions of the Schedule C Business. Allocations of sales price, depreciation, recapture, installment sales and more.

Friday Gary McBride, CPA, JD, LLM (Tax) and Tom Daley, CPA, JD present the Federal and California Update. An in-depth analysis and understanding of the year’s important changes & developments in Federal & California tax law. Gary and Tom team up all day to review and analyze new legislation, cases, regulations, rulings and other administrative developments.

Don’t delay any longer and risk missing the discount deadline. Click on this link to the Chapter website [http://ebaea.org/2009-tax-talk-seminar.html](http://ebaea.org/2009-tax-talk-seminar.html) and click on the Online Reservations link, then you can come right back to the next article in this Bulletin.
ADDENDA TO SEPTEMBER “ETHICS AND EXPECTATIONS” PROGRAM
By Thomas Johnston, EA, Presenter

Please update your lecture handout with the following information:

Use Tax - Page 4
As reported in the September Spidell's California Tax Letter:

"A recent law change requires many businesses that do not currently hold a seller's permit to register with the BOE and report and pay, by April 15, any use tax due from purchases made in the preceding year."

Businesses that must register are those that receive at least $100,000 in gross receipts per year from business operations.

The state Board of Equalization will begin sending letters to taxpayers, informing them of the new requirement.

Many tax professionals will be required to register. These taxpayers will not be allowed to report their use tax on form 540. They will be required to file a separate use tax return with BOE.

IRC Section 6694 Preparer Penalties - Pages 7, 8, 9

Immediately prior to the act, the standards of conduct under section 6694(a) that an acceptable position would be a reasonable belief that the tax treatment of the position would "more likely than not be sustained on the merits." The more than 50% standard resulted in a difference between the standard for the taxpayer and the tax preparer.

Under this guidance the new standard for both taxpayer and tax preparer is "substantial authority," with the exception that the "more likely than not" standard is still in effect for tax preparers to apply to undisclosed positions in the case of tax shelters and reportable transactions.

Substantial authority has the same meaning as in § 1.6662-4(d)(2) or any successor provision of the accuracy-related penalty regulations. The new "substantial authority" standard is now higher than the 33% "realistic possibility" standard and less stringent then the 51% "more likely than not" standard.

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

IRS CHANGES SOME EFILE PROCEDURES
By Gerry Kelly-Brenner, IRS goddess-at-large

Yes, the rumors are true...the IRS is really moving into the 21st Century with the Form 1040 Modernized e-File program beginning in February 2010. The computer program schema are already developed, now it's just up to the software vendors if they choose to offer the new XML format. For more information about the 1040 MeF program, visit: http://www.irs.gov/efile/article/0,,id=204750,00.html

My MAIN reason for sending this message is to let you know that if you are an Electronic Return Originator (ERO), you will NOT have to update your e-File application to be allowed access to the new XML format. HOWEVER, if you are a Transmitter, and directly transmit your e-filed returns to the IRS, you WILL need to update your e-file application. If you are not sure what you are, contact your software vendor and they can let you know.

This is also a reminder to sign up for QuickAlerts, which provide you with the most up-to-date information of what is going on in the individual and business e-file program, including e-form availability updates, delays, etc. If you do not already receive free QuickAlerts please go to the QuickAlerts signup page at: http://www.irs.gov/taxpros/providers/article/0,,id=97623.00.html

NEW BoE REGISTRATION REQUIREMENT
By Joel Dinsfriend, EA


Do you or your clients have “GROSS” receipts of at least $100,000? If so, the State Board of Equalization is now sending out letters informing them of the new “registration requirement”. It states that all qualified purchasers must register with the BOE and report, and pay, use tax. The letter explains that paying use tax is not new, only the registration requirement is. It defines qualified purchasers as a person that meets one of the following conditions:
1) The person not already required to be registered with the BOE.
2) The person is not a holder of a use tax direct payment permit.
3) The person receives at least $100,000 in gross receipts from business operations per calendar year.
4) The person is not otherwise registered with the BOE to report use tax.

The letter states that, based on income tax records, they are a qualified purchaser, and that in the near future the BOE will create an account so they can report and pay use tax. The only action that they need take at this time is to fill out the contact information on the back of the form and return it within 30 days.
CSEA MEETS WITH OPR DIRECTOR
By Tom Johnston, EA, CSEA Director

Karen Hawkins, Esq., Director of the Office of Professional Responsibility, answered CSEA's questions about registration of all tax preparers at the September 25-27 Board of Directors meeting in Sacramento. President David Shaw, EA and Kim Kastl, EA, First Vice President, conducted the phone conversation with Ms. Hawkins. CSEA was delighted to be able to express the members concerns and questions about the new proposed program.

Prior to the conversation with Ms. Hawkins, the Board of Directors organized and presented to those in attendance results of the internet survey responses of nearly 800 members of CSEA regarding registration of all preparers by the IRS.

Ms. Hawkins acknowledged that NAEA had presented its members views, but was pleased to hear ours as well. In her opening remarks, Ms. Hawkins said she views tax preparer registration as a multi-term, multi-year project, with a possible total 10 year transition period. The first phase would be to get all tax preparers registered with P numbers. Some system would be established distinguishing categories of preparers, i.e. EAs, CPAs, Attorneys, and other preparers. A large advertising program would be needed for the public and the preparers. There would then be an easing into the testing process.

Since EAs have demonstrated a proficiency in tax preparation either by examination or experience, they would be the only grandfathered designation. Ms. Hawkins realizes that CPAs and Attorneys may be grandfathered, but she prefers that they be required to pass an exam because they may not have actually demonstrated a proficiency in tax preparation in taking their state board exams. She is against grandfathering experienced non-EA tax preparers. All preparers must pass exams demonstrating competence in tax preparation. The exam system could be similar to the current SEE.

There would be multiple levels of testing and qualifying specialties with appropriate certificates; one level for basic form 1040, other levels for other types of returns. While all registered preparers would become subject to Circular 230, the multiple tiers of licensing would distinguish the competence of preparers for certain types of returns. The representation rights for EAs, CPAs, and Attorneys would be retained. These details are yet to be worked out. Ms. Hawkins feels there would be mandatory CPE for all preparers, including CPAs and attorneys, of 2-3 hrs of “hot” topics regarding tax preparation going into tax season. Two hours of ethics would also be required.

CSEA presented concerns to Ms. Hawkins about the need for the actual preparers of tax returns in large companies to be registered, rather than a blanket company registration. Both Ms. Hawkins and CSEA acknowledged the need for proper funding by Congress to make tax preparer registration viable. Ms. Hawkins requested CSEA to follow up by sending our recommendations in writing to OPR.

In other matters, the Board of Directors voted to initiate a new “branding” campaign to unify all logos and communications media; the executive committee will send a letter to the IRS and United Way expressing CSEA's concerns regarding inappropriate advertising of the Bay Area's VITA program earlier this year; a letter will be sent to NAEA suggesting binding arbitration regarding intimidating tactics in a memo between NAEA's Executive Committee and Search Committee; the Board made recommendations to the Education Committee regarding the future of SuperSeminars; the Board voted to send to the annual meeting for consideration by the members a bylaws change limiting terms of CSEA Directors to a maximum of eight years; the Board authorized more money to the EVP to hire additional staff to reduce work load that has resulted from the new governance transition; San Gabriel Valley Chapter (Universal Studios) will host the 2011 annual meeting; Far Northern Chapter (Redding) will host the 2012 annual meeting; and Michael Nelson, CAE, NAEA's new Executive Vice President, presented his greetings to the members of CSEA.

MEMBERSHIP CHALLENGE – HELP!
By Cherry Comstock, EA

Through October 9th we are competing with other CSEA Chapters for new members. Please look around for other EAs who are not members. Here is the information to present to them.

CSEA membership provides many advantages, including great education; networking opportunities; discounts for necessary services; access to a copyrighted "We SpEAk Tax" logo; a voice in governmental actions that affect our practices at national, state and local levels; several monthly publications regarding the tax industry; online blogging and web boards; and unique EA products through the CSEA General Store are a few that immediately come to mind.

The real question to this author is "Why Membership Now?" That’s easy. You get all of the member benefits, PLUS a 25% discount on your first year’s dues. This discount applies to your CSEA and NAEA dues giving you a $92.50 discount. If you are not a member, or you know someone who is not a member, now is the time to join. This discount has a limited life. The discount ends October 9th. There will be no extension.

As an added benefit, our president, Peggy Hall, has invited new members to their first EBAAEA meeting as her guest. That’s right, the first dinner meeting will come at no cost to the new member thanks to President Hall. Get the word out to all who have overlooked membership in our valuable organization.
STANDING ROOM ONLY FOR TOWN HALL MEETING

By Linda Koziol, EA

This year’s Tax Practitioner/IRS Town Hall meeting, hosted by our East Bay Chapter at the Radisson Hotel in Dublin on September 23, 2009 was a huge success! This sold-out event offered a solid 7 CPE hours with Federal and State subject matter experts sharing their knowledge and insight while this year’s moderator, Duncan Sandiland, EA, kept everyone on task and on time including in-depth question & answer segments.

Kicking off the morning was soon to-be-retired IRS Area Technical Advisor Joe Calderaro, who gave us a heads up to some Hot-Off-the-Press topics such as Schedule L for non-itemizers and a Schedule M Stimulus Payment worksheet in addition to sharing a critical list of IRS issues for Fiscal Year 2010. The next session was a panel discussion representing the Taxpayer Advocate Services from the IRS and FTB. Tiffany Todaro, Patti O’Neill, and Steve Sims each shared their services that are available to taxpayers and tax practitioners, including a citizens’ Taxpayer Advocacy Panel organized outside the IRS. Wrapping up the morning was another panel of experts who outlined the Tax Aspects of Foreclosure. Laurel Costen, Lila Fedler, and Ed Sutton led lively discussions regarding the Mortgage Forgiveness Debt Relief Act of 2007 and provided excellent examples of the tax implications from various cancellation of debt scenarios on foreclosed properties.

After the lunch break, a “Hot Topics Tax Panel” delivered presentations on “hot button” issues from the IRS, FTB, BOE and EDD as represented by Michelle Serna, Lila Fedler, Scot Mittan, and Smitin Mehta. Each shared their insights, guidelines and tips on tax topics that every tax practitioner should be aware of for their client’s best interests.

The day concluded with an afternoon session on Net Operating Losses as presented by Michelle Serna, Supervisory Internal Revenue Agent. Michelle discussed the new American Recovery & Reinvestment Act of 2009, which includes provisions regarding NOL carry-backs and expanded Section 179 deductions.

Many thanks to Gerry Kelly-Brenner, IRS Senior Stakeholder Liaison, for bringing these subject matter experts together to this year’s Town Hall Meeting. Also, big thanks go to Ravi Sundarraj for coordinating this successful event. If you missed this year, be sure to plan for next year’s Town Hall Meeting.

SSN VERIFICATION CHANGES

Starting this fall, you will not be able to call the SSA to verify employee SSNs by phone. You can only use the Telephone Number Employer Verification (TEVN) system. You will need to register at 1-800-772-6270 or at www.socialsecurity.gov/employer/.

QUICKFINDERS ARE HERE AGAIN

By Dianne Gross, EA

Attached to this issue is the 2009 order form that includes the new Social Security & Medicare Quickfinder Handbook. The EBAEA group discounted cost as noted on the order form includes this book, and all books will be delivered directly to you. Please note that this special pricing is only available if sent through me as a group order. The deadline is 12/1/2009. I urge you to FAX your orders early using the special code: Q521 on the new QUICKFINDER order form in this issue. If you have questions, call me at (925) 736-3853 Voice/Fax.

CSEA/STATE TAX AGENCIES LIAISON

By Cherry Comstock, EA

The CSEA/State Tax Agencies Liaison Meeting never fails to provide breaking information and clarification for issues that confound many tax professionals. The day began with the Employment Development Department. The issue that generated the most discussion was the Economic Enforcement Employment Coalition, formed to address the underground economy. This coalition is engaged in many efforts including unannounced workplace audits. Specific information can be found at: http://www.edd.ca.gov/Payroll_Taxes/Underground_Economy_Operations.htm The EDD also addressed the issue of UI solvency. Many employers were concerned about the eligibility of FUTA exemption for UI paid to a state with a solvency problem. ARRA gave our UI fund interest free loan for 2009 and 2010 and eliminates the possibility of solvency qualifying our FUTA exemption. EDD said no increase to wage limit is planned.

Next up was the Board of Equalization. By far, this was the most controversial topic as we slipped into the registration requirement for all businesses with income over $100,000. Businesses have begun receiving their letters, coming alphabetically. Know what to do with this and begin to pro-actively notify your clients. This is a big issue to BOE.

Finally, we spent the afternoon with the Franchise Tax Board. The biggest message received from FTB was that they are trying as hard as possible to provide a high level of customer service in light of the three furlough days a month they take. Their operations have been hard hit with this budget crisis. All present emphasized their desire to partner with us and help California taxpayers.

There were many representatives from all agencies. They are always willing to share phone numbers and email addresses. The three agencies took back many questions for written answers. As soon as those are released, the CSEA website will make them available, along with all the contact information for the participants.
HELP WANTED: Tax Professional/Seasonal

Established tax office in the Hayward is seeking an EA with a minimum of 5 to 10 years current experience. Work is in a contemporary and pleasant office environment. Responsibilities include preparation of simple to complex tax returns for individuals and small businesses. 2+ yrs experience using Lacerte; assemble returns for signature, use of work papers & documentation management.

Successful candidate should have good communication skills and be computer literate. Please fax or email a copy of your resume including a cover letter and salary requirements to: Attn: Patty Pringle, EA, Office Manager; Secure Taxes, Incorporated; FAX: (510) 537-9331; ppringle@yoursecuretaxes.com

HELP WANTED: Tax Reviewer/Seasonal

EA tax practice with offices in El Cerrito and Martinez looking for experienced EA during tax season to review 1040 returns and some client interviews. 24-30 hours/week with flexible schedule. Experience with Lacerte preferred. Contact Grizel at (510) 558-8060

EA LOOKING FOR OFFICE SPACE

Do you know of any office space for rent in the Oakland area? I am looking to rent an office in Oakland. The office can be as small as 250 square feet. I am willing to share building space with other EAs. Preferable move in date would be after October 15th, and before December 1st. I appreciate any suggestions. Please contact Carol Robison at crobison@comcast.net or 510-524-1520.

CALENDAR OF EVENTS

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

December 2009
2 CSEA digiTAX: “IRS Hot Topics” @ csea.org (webinar)
7 EBAEA Miniseminar: “Net Operating Losses” @ Chapter Office, 30100 Mission, Hayward
16 EBAEA Dinner Meeting: “Retirement & Taxes” @ Radisson Hotel, Regional St, Dublin

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

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
Tiger Woods makes an estimated $288,000 a day from endorsements, not counting any winnings from playing in professional golf tournaments. (Golf World)

When FDR signed the Social Security legislation in 1935, the life expectancy of a 65-year old American was 12.5 years. Today, the life expectancy of a 65-year old American is 18 years. (SSA)

At the end of March 2008, the personal savings rate in the USA was 0.2%. At the end of June 2009, the rate was 6.4%. (Commerce Dept)

In March 2008, the Social Security trustees announced that the trust fund backing the payment of Social Security benefits would be zero in 2041. The 2009 report stated that the trust fund, worth $2.2 trillion on 12/31/08, would be gone in 2037. A zero trust fund means Social Security benefits would drop to 76% of their originally promised levels. (SSA)

The problems facing Medicare are even worse than those of Social Security as benefits being paid out of Medicare are expected to exceed tax revenues in all years going forward. The Medicare trust fund is projected to be depleted in just 8 years. The long-term (75 year) shortfall in the trust fund could be corrected by an immediate 53% reduction on program benefits. (SSA)

HUMOR

A man walks into a restaurant with his pet alligator under his arm. “Do you serve tax collectors?” he asks the barman. “Of course”, says the barman. “Well,” replies the man, “I’ll have a beer, and my alligator will have a tax collector.

ZEN SARCASM

1. Do not walk behind me, for I may not lead. Do not walk ahead of me, for I may not follow. Do not walk beside me either. Just pretty much leave me alone.

2. The journey of a thousand miles begins with a broken fan belt and leaky tire.

3. It’s always darkest before dawn. So if you’re going to steal your neighbor’s newspaper, that’s the time to do it.

4. Don’t be irreplaceable. If you can’t be replaced, you can’t be promoted.

5. Always remember that you’re unique. Just like everyone else.

6. Never test the depth of the water with both feet.

7. If you think nobody cares if you’re alive, try missing a couple of car payments.

8. Before you criticize someone, you should walk a mile in their shoes. That way, when you criticize them, you’re a mile away and you have their shoes.

9. If at first you don’t succeed, skydiving is not for you.

10. Give a man a fish and he will eat for a day. Teach him how to fish, and he will sit in a boat and drink beer all day.

11. If you lend someone $20 and never see that person again, it was probably worth it.

12. If you tell the truth, you don't have to remember anything.

13. Some days you're the bug; some days you're the windshield.

14. Everyone seems normal until you get to know them.

15. The quickest way to double your money is to fold it in half and put it back in your pocket.

16. A closed mouth gathers no foot.

17. Duck tape is like ‘The Force,’ it has a light side and a dark side, and it holds the universe together.

18. There are two theories to arguing with women. Neither one works.

19. Generally speaking, you aren't learning much when your lips are moving.

20. Experience is something you don't get until just after you need it.

21. Never miss a good chance to shut up.

22. Never, under any circumstances, take a sleeping pill and a laxative on the same night.
### 2009 - 2010 Board of Directors and Committee Chairs

**Web Page** [http://www.ebaea.org](http://www.ebaea.org)

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<th>Position</th>
<th>Name</th>
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<td>President</td>
<td>Peggy Hall EA</td>
<td>925-388-1040</td>
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<td>1st VP</td>
<td>Thomas Johnston EA</td>
<td>925-828-4500</td>
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<td>2nd VP</td>
<td>Cherry Comstock EA</td>
<td>925-778-0281</td>
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<td>Treasurer</td>
<td>Tim Hintzoglou EA</td>
<td>925-930-7737</td>
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<td>Secretary</td>
<td>Marjorie Williams-Jones EA</td>
<td>510-482-6204</td>
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<td>Immed Past Pres</td>
<td>Thomas Johnston EA</td>
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<td>Director 2009-2010:</td>
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<td>Chris Christopherson EA</td>
<td>925-786-7660</td>
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<td>Jerrilynn Krebs EA</td>
<td>925-980-6568</td>
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<td>Bob Olsen EA</td>
<td>925-837-8329</td>
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<td>Director 2009-2011:</td>
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<td>Margie Hines EA</td>
<td>510-247-9255</td>
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<td>Patty Pringle EA</td>
<td>510-912-1682</td>
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<td>Andy Rogers EA</td>
<td>510-522-2300</td>
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<td>CSEA Director</td>
<td>Thomas Johnston EA</td>
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<td>Education Committee (1st VP)</td>
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<td>Chair</td>
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<td>Program</td>
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<td>Continuing Ed</td>
<td>Joanne Anderson EA</td>
<td>925-938-9086</td>
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<td>Town Hall</td>
<td>Ravi Sundarraj EA</td>
<td>925-984-1219</td>
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<td>SEE Class</td>
<td>Thomas Johnston EA</td>
<td>925-828-4500</td>
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<tr>
<td>Mini Seminar Team</td>
<td>Andy Rogers EA</td>
<td>510-522-2300</td>
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<tr>
<td>VITA Team</td>
<td>Brian Pon EA, etc</td>
<td>510-849-4667</td>
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**Communication Committee (2nd VP)**

| Chair                     | Cherry Comstock EA       | 925-778-0281        |
| Membership                | Claretta 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        |
| IRS Practitioner Panel    | Phil Fiegler EA          | 510-530-1174        |
| CTEC Panel                | Walt Thomas EA           | 510-487-1691        |

**Administration Committee (IPP)**

| Chair                     | Thomas Johnston EA       | 925-828-4500        |
| Financial Review          | Irene Moore EA           | 510-791-8962        |
|                           | and Shelagh Gallagher EA | 510-614-1830        |
| 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        |

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**EAST BAY ASSOCIATION OF ENROLLED AGENTS**

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(800) 617-1040 or (510) 487-2063  fax (510) 487-1501  email: [ebaea@ebaea.org](mailto:ebaea@ebaea.org)
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
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Any One Day
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8:00 AM - 5:00 Pm

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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:  
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- 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

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

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