The Bulletin
East Bay Association of Enrolled Agents
To Enhance and Protect the Professional, Economic, and Educational Interests of all Enrolled Agents
December 2010

NEXT MEETING Wed, December 15, 2010
Place: OAKLAND AIRPORT HOLIDAY INN
          (go to http://www.hioaklandairport.com/oakland-ca-hotel-directions.asp)
4:00  Board Meeting
5:45  Networking
6:15  Dinner Buffet
7:00  Program: “Ethics” (2 hours CPE)
      Cost: $35.00 with reservation by Friday December 10
            $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.

December Topic: “Ethics:
Significant Developments in 2010”
      Speaker: Tom Johnston EA
by Irene Moore, EA Program Chair
Tom Johnston, EA will discuss the reorganization of OPR, the new tax preparer registration program, increased enforcement of standards of conduct by OPR and auditors, Circular 230 proposed changes, recent revenue rulings, and due diligence and disclosure standards.

THIS PROGRAM MEETS THE ANNUAL TWO HOURS ETHICS REQUIREMENT.
Tom is our EBAEA President, SEE Class Chair, Chair of CSEA’s Ethics and Professional Conduct Committee, and a member of CSEA’s Bylaws Committee. He has been an EA since 1986 and is an NTPI Fellow. He holds BA and MA degrees from SFSU and has taken graduate courses in the tax program at GGU.

NOTE MEETING PLACE/TIME:
OAKLAND AIRPORT HOLIDAY INN

PRESIDENT'S MESSAGE
by Tom Johnston, EA
Two thousand years ago a young man and his wife traveled many days to pay tax to the government. The government has come and gone. Yet the events that took place in the small village of Bethlehem had a far reaching effect throughout the world.

From humble beginnings, great things happen. So it is with little things we do each day: a kind word, an understanding smile, saying "thank you" and "I'm sorry", a hug, a simple "I love you", a few minutes of our time, some change from our pocket. These are all small things yet they have eternal consequences.

As we struggle each day to “render unto Caesar that which is Caesar’s”, let us not forget to “render unto God, the things that are God’s”. Especially in these challenging times we need to remember the source of our blessings and give thanks.

As gratitude fills our hearts, so will love and peace and we will be able to see more clearly what little things we can do each day to bless the lives of those around us. Added meaning will attend the divine declaration: “Glory to God in the highest, and on earth peace, good will toward men”.

May love and peace fill your hearts and those of your loved ones this Holiday Season, while united and individually we...

Stand as beacons on the East Bay Hills.

NAEA ELECTION
The link below is a video request from NAEA President Gina Jones asking all members to vote on line or by paper ballot for next year's NAEA Officers. It is an important election. There are two candidates for President-elect. The November-December issue of the EAJournal gives full information staring at page 44. Online voting will open on December 1 and close on December 15.

www.youtube.com/watch?v=3jF6UdD7VeM&feature=sub
**Something for Everyone – GET INVOLVED**

*by Patty Pringle, Enrolled Agent*

The EBAEA Fall Seminar TaxTalk 2010 was a huge success. Thank you to all of the volunteers who made it happen. Income from TaxTalk provides income to our chapter for the upcoming educational offering sEAsion. Your volunteers are working on TaxTalk 2011 and we need to hEAr from you on topics and sPEakers you would like for TaxTalk 2011. Any suggestions you may have on how we can improve the seminar are also appreciated. It is the endEAvor of our chapter to bring you the best education at an affordable price. We also need volunteers if you are interested please let our committee know there is no job too big or too small. We are all pieces of the puzzle that make the big picture.

2011 brings lots of challenges, opportunities and choices. Things are moving at such a rapid pace that it’s hard to keep up. Being a member of CSEA and NAEA is such a benefit. I can’t tell you how many times I’ve had a question and needed the answer quickly. I just shoot off an email to CSEA and get a quick response. It is up close and personal. I don’t know of any other organization where they make you feel at such an ease. Everyone is so willing to help. Please visit the newly updated website and check out the new CSEA logo.

There are many upcoming events at CSEA if you want to get involved. On January 7, 2011 is Jim Stern Legislative Day. Get together with your fellow EAs and visit your state legislators at the capitol in Sacramento. This is your opportunity to meet with your elected officials and let them know how you as an Enrolled Agent can be of assistance with any tax questions that they or their constituents may have. You don’t have to go it alone; CSEA provides a briefing and Q&A before we head out on our visit. We are paired up in tEAm with sEAsioned EAs that have visited legislators in years past. It is such a rewarding experience and one I hope you will not miss. You can register online at csea.org.

Another way to get involved is to come to the CSEA Committee and Board of Director Meetings. The next scheduled meetings are on January 7, 2011 (immediately following Jim Stern Legislative Day) thru January 9, 2011. The meetings are held at the Holiday Inn Capitol Plaza. Get involved in the decision making process and let your opinion be hEArd. One more benefit of being a CSEA member. They do listen and want to hEAr from you.

The East Bay Chapter and the Big Valley Chapter of Enrolled Agents are pairing up for the bid to sponsor the 2013 Annual Meeting. We are in the process of forming a committee of volunteers and need your help. Another great way to get involved. Please contact me at eapattypringle@sbcglobal.net if you want to be a member of this committee. I’m sure it will be a lot of fun and no job is too small.

**MEMBER ORIENTATION – OLD OR NEW?**

*by Peggy Hall, EA*

Just in time for tax season, it’s our annual Orientation meeting. By popular request, this is open to ALL members, and will cover some of the most-frequently-asked questions, plus lots of goodies and practice tips. Please call or email me so I can prepare a goodie packet for you. (925) 388-1040 or halloftaxes@gmail.com.

**DO YOU LIKE OUR DINNER RAFFLE?**

*by Peggy Hall, EA*

Isn’t it a neat way of having a bit of fun before we settle down to the evening’s education? Don’t our raffle people come up with some interesting items and themes? Would you like to see it continue?

Then you need to contact me, because the position is now vacant and this fun part of our Association will fade away unless you stick up for it. Get a couple friends and you can do it each month as a team project. What an excuse to get together and go shopping!

**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://eaba.org/cgi-bin/dada/mail.cgi

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<thead>
<tr>
<th>Small Group Tax Meetings</th>
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<tr>
<td><strong>Antioch /Brentwood</strong></td>
<td>Fridays 8:00am</td>
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<tr>
<td>Brentwood Café, 8500 Brentwood Blvd, Brentwood</td>
<td>(925) 634-8297</td>
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<td><strong>Ken Seamann EA</strong></td>
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<td><strong>Danville Area</strong></td>
<td>4th Tue 9:30am</td>
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<tr>
<td>Pascals French Oven, 155 Railroad Ave, Danville</td>
<td>(510) 366-8836</td>
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<td><strong>Michael Power EA</strong></td>
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<td><strong>Oakland Area (Near BART)</strong></td>
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<tr>
<td>Buttercup Café, 229 Broadway, Oakland</td>
<td>(510) 522-2300</td>
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<td><strong>Andy Rogers EA</strong></td>
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<td><strong>Livermore Area</strong></td>
<td>Fridays 8:45am</td>
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<tr>
<td>Rock House Café on Portola Ave, Livermore</td>
<td>(510) 606-6672</td>
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<td><strong>Richard Goudreau EA</strong></td>
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<td><strong>Castro Valley</strong></td>
<td>3rd Tue 8:00am</td>
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<tr>
<td>Carrow’s, 2723 Castro Valley Blvd @ Lake Chabot, CV</td>
<td>(510) 487-1691</td>
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<td><strong>Dagmar Bedard EA</strong></td>
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<tr>
<td><strong>South Alameda County</strong></td>
<td>1st Wed 9:30am</td>
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<tr>
<td>Dino’s, 1 block W of I-880 on Industrial Blvd, Hayward</td>
<td>(510) 537-3883</td>
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<td><strong>Sal Romo EA or Walt Thomas EA</strong></td>
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**Email-only Group**

Send an email to halloftaxes@hotmail.com

Peggy Hall EA
(925) 388-1040
BADGES! BADGES!

Joanne Anderson has accumulated a stockpile of spiffy EBAEA name badges for these members. Please contact her (925-938-9086) or, better yet, come to a meeting to pick up your badge:

- Jack Anderson
- Debra Block
- Herman Catalan
- Elizabeth Crayton
- Phil Fleschler
- Mitchell Friedman
- Sidney Hwahn
- Janice Perkins
- Ursula Santos
- Jenni Stone
- Jan Zobel

MEMBERSHIP DRIVE – COMPETITION!

By Peggy Hall, EA

EBAEA was on the cover of the September EA journal because we won the Membership Drive last year. NAEA is helping CSEA this year by mailing out letters to nonmember EAs. Included in this mailing will be a letter from Kim Kastl, CSEA President, a newly revised brochure describing the benefits of membership, and a membership application. These letters will be going out soon. Please talk with nonmember EAs about membership. The dues for dual membership are reduced to $285 for the period through the Membership Drive.

BULLETIN ADVERTISING POLICY

by Duncan Sandiland, Bulletin Editor

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

1) All Bulletin notices are run for a maximum of three months. If you wish to run a notice for a longer period, you must resubmit it.

2) Maximum notice size is 1.5 column inches. This equals a space one and one-half inches high by one column (3.5 inches) wide. The standard Bulletin font is Times New Roman 11 point.

3) The Bulletin Editor reserves the right to edit any notice for style, content and length.

4) All notices must be submitted (and payment received) by the 25th of the month prior to initial publication. Send the desired text to: bulletin@ebaea.org

5) Member notices seeking or offering employment, clients or EA-practice-related matters are run at no charge as a Member benefit. This includes an ad run by a firm which employs a Member. Member notices offering other services or products, and all non-Member notices are run at the standard fee of $150 for the three-month insertion. The Bulletin Editor reserves the right to modify or reject any notice which, in the sole opinion of the Editor, violates any of the principles of EBAEA.

HELP WANTED: EA FOR SEASON

Established Hayward tax office seeks EA with minimum of 5 years current experience. Contemporary, pleasant office environment. Responsibilities include preparation of simple to complex tax returns for individuals and small businesses. Must be computer literate, 2 yrs + experience using Lacerte, Excel, Word; assemble returns for signature, use of work papers & documentation management. Must have good communication skills and an eye for detail. Please fax or e-mail your resume including a cover letter and salary requirements to: Kim Kastl, EA
Secure Taxes, Incorporated
FAX: (510) 537-9331
kkastl@yoursecuretaxes.com

HELP WANTED: FT PREPARER FOR SEASON

Seeking full-time tax preparer for tax season. Job location is in the Oakland Hills (Montclair). Entry-level position involves considerable data entry, transferring tax data from client questionnaires into Lacerte (Lacerte knowledge useful but not required), assessing missing information, and contacting clients to get that info, but NO in-person client interviews. Applicants MUST have worked a minimum of one tax season as a paid tax preparer, be a non-smoker, have reliable transportation (no public transportation available), and speak/write English proficiently and clearly. Hourly salary will be based upon experience.

E-mail Jan@JanZtax.com or call Jan at (510) 482-1015. Provide details about your prior tax experience and tell me why you're interested in this job.

HELP WANTED: EA FOR SEASON

Established Fremont tax office seeks EA with minimum of 5 years current experience. Pleasant office environment. Responsibilities include preparation of simple to complex tax returns for individuals and small businesses. Must be computer literate, 2 yrs + experience using Lacerte, Excel & Word. Must have good communication skills and an eye for detail. Please fax or e-mail your resume including a cover letter and salary requirements to:
Peter McIntyre, EA
Tax Related Services
FAX: (510) 657-0147
peter@taxrelatedservices.com

NEW OAKLAND BREAKFAST GROUP

After an extended hiatus, Andy Rogers and Ann Opara announce the resumption of the monthly small group meeting in the Oakland area. They are held on the second Tuesday of each month at the Buttercup Grille in Jack London Square on Broadway near 3rd. For more details, contact Andy at (510) 522-2300 or email Andy@TaxBuddha.com.
TOYS FOR TOTS
Once again, we will be supporting the US Marine Corps’ annual Toys for Tots drive. Please bring a new, unwrapped toy to the December dinner meeting. Joanne Anderson will collect them all and take them to the USMC collection center. Thank you, and thanks Joanne.

MEMBERS SPEAK
For EBAEA members to list speaking engagements next month, please email details to Andy@TaxBuddha.com

**November 30:** Peggy Hall: “Save Money on Your Small Business Taxes” for Moraga Chamber of Commerce, 950 Country Club Drive, Moraga, 6:45 - 8 pm. Contact Peggy for more info (925) 388-1040 halloftaxes@gmail.com

**December 1:** Andy Rogers: “Basis and Balance Sheets” for CSTC 4000 El Camino Real, San Mateo, 6:30-8:30 pm

**December 9-12:** Tina Bolden: “Part I & II & III SEE Exam Class” for Pearls of Wisdom, 675 Hegenberger, Oakland. Contact Tina for more info and times (925) 473-1800 info@irsexamclass.org

**December 13:** Andy Rogers: “Intermediate S Corporation Class” for Tax Buddha, 100 Lafayette Circle, Lafayette, 10 - 3 pm

**December 15:** Andy Rogers: “Basic Payroll” for IRS/EDD 455 Market St, 6th Floor, SF, 9 - 3 pm Contact Andy for more info (510) 522-2300 Andy@TaxBuddha.com

**December 16:** Eva Konigsberg: “Taxes for the Unemployed” for East Bay Professional Experience Network, 1212 Broadway, Oakland, 9:30 - 11 am. Contact Eva for more info (510) 928-5067 eva@savvytax.com

SPEAKER DEVELOPMENT
By Andy Rogers, EA
The next Speakers Development meeting will be post EBAEA Dinner Meeting on January 19 where Andy will be speaking about Basis and Balance Sheets. We're looking for constructive criticism on that evening’s presentation: what could have been better, what parts were confusing and what parts were clear.

This group meets to encourage the development of speakers specifically in regard to taxes and is a function of Public Information and Awareness.

Please call or email Andy Rogers at (510) 522-2300 with any questions or ideas. ALL are welcome!

CALENDAR OF EVENTS

**December 2010**
15 EBAEA Dinner Meeting: “Ethics” @ Holiday Inn, Hegenberger Rd, Oakland

**January 2011**
7 Jim Stern Legislative Day @ Capitol building, Sacramento
7-9 CSEA Board & Committee meetings @ Sacramento
19 EBAEA Member Orientation 4-6pm @ Holiday Inn, Regional St, Dublin
19 EBAEA Dinner Meeting: “Basis & BS” @ Holiday Inn, Regional St, Dublin
19 Speaker Development meeting @ after EBAEA Dinner Meeting

**February 2011**
16 EBAEA Dinner Meeting: "CA Panel": starring Karen Brosi and Steve Sims @ Holiday Inn, Regional St, Dublin

**March 2011**
16 EBAEA Dinner Meeting: "IRS Panel": starring Karen Brosi, Joe Calderaro, Sharon Krieder @ Holiday Inn, Regional St, Dublin

**April 2011**
No Dinner Meeting – have a nice nap!

HMMMM...
The Census Bureau anticipates that 40% of the 120 million census forms that were mailed out earlier this year will not be returned, forcing temporary workers earning $20 per hour to visit each address that did not return the document. (Census)

An estimated 35% of the 816,251 homes seized by lenders as a result of foreclosure through the first 9 months of 2010 were not the primary residences of the homeowners but were owned by investors (and used as rentals) or were vacation properties. (RealtyTrac)

There were 5 unemployed Americans (14.77 million) for every job opening (2.93 million) in the country as of 9/30/10. (DoL)

Revolving credit (including credit card debt) fell in September 2010, its 25th consecutive monthly decline. The nationwide total of revolving credit has fallen 16% from its all-time 2008 peak. (Federal Reserve)
**HUMOR**

"Politics is the art of looking for trouble, finding it everywhere, diagnosing it incorrectly and applying the wrong remedies." - Groucho Marx

The fattest knight at King Arthur's round table was Sir Cumference. He acquired his size from too much pi.

I thought I saw an eye doctor on an Alaskan island, but it turned out to be an optical Aleutian.

She was only a whiskey maker, but he loved her still.

A rubber band pistol was confiscated from algebra class, because it was a weapon of math disruption.

No matter how much you push the envelope, it’ll still be stationery.

A dog gave birth to puppies near the road and was cited for littering.

A grenade thrown into a kitchen in France would result in Linoleum Blownapart.

Two silk worms had a race. They ended up in a tie.

A hole has been found in the nudist camp wall. The police are looking into it.

Time flies like an arrow. Fruit flies like a banana.

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**2010 - 2011 Board of Directors and Committee Chairs**

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

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<tr>
<th>Position</th>
<th>Name</th>
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<tr>
<td>President</td>
<td>Thomas Johnston EA</td>
<td>925-828-4500</td>
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<tr>
<td>1st VP</td>
<td>Patty Pringle EA</td>
<td>510-912-1682</td>
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<td>2nd VP</td>
<td>Andy Rogers EA</td>
<td>510-522-2300</td>
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<td>Treasurer</td>
<td>Marjorie Williams-Jones EA</td>
<td>510-482-6204</td>
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<td>Secretary</td>
<td>Linda Koziol EA</td>
<td>925-449-1204</td>
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<td>Immed Past Pres</td>
<td>Peggy Hall EA</td>
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<td>Director 2010-2011:</td>
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<td>Margie Hines EA</td>
<td>510-247-9423</td>
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<td>Gail Nanbu EA</td>
<td>925-943-3993</td>
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<td>Andy Rogers EA</td>
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<td>Director 2010-2012:</td>
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<td></td>
<td>Eva Konigsberg EA</td>
<td>510-928-5067</td>
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<td>Morris Miyabara EA</td>
<td>650-867-4507</td>
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<td>Irene Moore EA</td>
<td>510-791-8962x16</td>
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<td>CSEA Director</td>
<td>Patty Pringle EA</td>
<td>510-912-1682</td>
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**Communication Committee, (1st VP)**

| Chair: Andy Rogers EA            | 510-522-2300 |
| Bulletin: Duncan Sandiland EA, etc | 800-617-1040 |
| Disaster Services: Janet Bridges EA | 510-505-0818 |
| Legislative: Morris Miyabara EA  | 650-867-4507 |
| Membership: Peggy Hall EA        | 925-388-1040 |
| Membership: Gail Nanbu EA        | 925-943-3993 |
| Practice Preservation: Linda Fox EA | 925-846-5913 |
| PIA: Eva Konigsberg EA           | 510-928-5067 |
| Quickfinders: Diann Gross EA     | 925-736-3853 |

**Social Affairs:**

| Website: Eric Rheinheimer EA     | 510-893-3601 |
| IRS Practitioner Panel: Phil Fiegler EA | 510-530-1174 |
| CTEC Panel: Walt Thomas EA       | 510-487-1691 |

**Education Committee, (2nd VP)**

| Chair: Patty Pringle EA          | 510-912-1682 |
| Continuing Ed: Joanne Anderson EA | 925-938-9086 |
| Mini Seminar Team: Andy Rogers EA | 510-522-2300 |
| Program: Irene Moore EA          | 510-791-8962x16 |
| Program: Bob Olsen EA            | 925-837-8329 |
| SEE Class: Thomas Johnston EA    | 925-828-4500 |
| Tax Talk: Patty Pringle EA       | 510-912-1682 |
| Tax Talk: Bonnie Buhnerkempe EA, etc | 925-855-0829 |
| Town Hall: Linda Koziol EA       | 925-449-1204 |
| VITA Team: Brian Pon EA, etc     | 510-849-4667 |

**Administration Committee (IPP)**

| Chair: Peggy Hall EA             | 925-388-1040 |
| Bylaws/SOP: Sal Romo EA          | 510-471-9492 |
| Budget & Finance: Walt Thomas EA | 510-725-8356 |
| Chapter Office: Dagmar Bedard EA | 510-537-3863 |
| Nominating: Peggy Hall EA        | 925-388-1040 |
| Volunteer Coordinator: Patty Pringle EA | 510-912-1682 |

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**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](mailto:ebaea@ebaea.org)
Intermediate 1120S
Solving S Corp Problems

- Solving Basis Issues including “The Golden Rule”
- How to Create a Balance Sheet, L, M-1 and M-2
- Section 351 Tax Free Conversions
- Reasonable Wages and Possibilities for Correcting after the Fact
- Auto Expenses and Health Insurance: reporting the correct way, and how to fix them
- Excess Distribution Solutions
- What Treasury Decision from 2008 should make you happy

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 will 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.
The class level is intermediate.

CLASS SIZE IS LIMITED
Sign Up Now to Reserve Your Place

Class Dates and Locations:
Class is 10 am – 3 pm with a one hour lunch break on your own
December 13, 2010, Lafayette, CA

Fee Schedule:
NAEA/CSEA Members paid one month in advance $175
Non-Members or paid “late” $225

“This is the best class on S Corps I’ve ever been to, and I’ve been to a lot”
“Superb seminar today - what I learned will be worth a lot of $ to my clients”
“Excellent, Exceeded Expectations”

To Reserve your Place, Contact:
Andrew S Rogers, E.A.
Tax Buddha
E Andy@TaxBuddha.com, 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